ANNUAL REPORTS

OF THE

TOWN OFFICERS

OF THE

Town of Palmer

AND OF THE

RECEIPTS AND EXPENDITURES

FOR THE

YEAR ENDING DECEMBER 31, 1932

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Town Officers---1932

Town Clerk

JOHN T. BROWN — Term expires 1933

Town Treasurer, 1 year

ROBERT L. McDONALD

Collector of Taxes, 1 year

JOHN T. BROWN

Selectmen, 1 year

CHARLES A. CALLAHAN, Chairman
DAVID B. SMITH
LUDWIK MARHELEWICZ

Assessors

DENNIS E. O'CONNOR, Chairman	Term expires 1935
HENRY L. HOLDEN	Term expires 1934
DANIEL V. FOGARTY	Term expires 1933

Board of Public Welfare

FRANK W. FLEURY, Chairman	Term expires 1933
THOMAS W. MANSFIELD	Term expires 1934
LOUIS E. CHANDLER	Term expires 1935

Auditors, 1 year

FRED S. POTTER
WILLARD S. FRENCH — ELMER J. THOMAS

Tree Warden, 1 year

JAMES H. MacGEACHEY

Constables, 1 year

MICHAEL COLLINS LAWRENCE W. LaFOREST
THOMAS W. HOLT JAMES H. MacGEACHEY
STANLEY H. SALAMON

School Committee

CARL KING, Chairman	Term expires 1933
M. RACHAEL HOLBROOK	Term expires 1933
JOHN F. SHEA	Term expires 1934
M. WILLIAM HOLDEN	Term expires 1934
DENNIS J. HORGAN	Term expires 1935
CHARLES GIROUX, M. D.	Term expires 1935

Board of Health

JACOB P. SCHNEIDER, M. D., Chairman	Term expires 1934
M. WILLIAM HOLDEN	Term expires 1935
ALFRED COULTER	Term expires 1933

Cemetery Commissioners

ALBERT S. GEER, Chairman	Term expires 1933
LOUIS J. BRAINERD	Term expires 1934
DAVID L. BODFISH	Term expires 1935

License Commissioners, 1 year

MICHAEL J. SULLIVAN, Chairman
OSCAR BRESSETTE
NEIL McDONALD

Planning Board

CHARLES F. DINGMAN	Term expires 1933
GEORGE L. WARFIELD	Term expires 1933
EDWIN J. DUNCAN	Term expires 1934
MICHAEL J. SULLIVAN	Term expires 1934
FRANK E. ALBRO	Term expires 1935
HOMER A. SHAW	Term expires 1935

Report of Town Clerk

The following dog licenses were issued during the year ending December 31, 1932:

Males	453
Spayed females	85
Females	56
Total	594

Paid County Treasurer during 1932	$972.60
Paid Town Treasurer during 1932	264.60

The following Vital Statistics were received for record for the year ending December 31, 1932:

Number of births	149
Number of marriages	71
Number of deaths	107

VITAL STATISTICS

The attention of parents and others is called to the following Vital Statistics. It is important that these records should be correct. If any errors or omissions are discovered, the Town Clerk will deem it a favor to have the same **reported to him at once,** and he will make the corrections in accordance with the law. Parents should also know that a proper return of birth is made, as it may be of great importance in after life.

BIRTHS

Date	Name of Child	Parents
January		
1	Loraine Mary Swiderski	Jan and Mary
3	Barbara Jean Crowley	James and Ruth
3	Claire Eva Potvin	Cleophas R. and Eva D.
4	Shirley May Randall	Henry R. and Ruth G.
13	Jean Constance Hodson	Frederick J. and Esther C.
13	Myrial Virginia Fournier	Charles and Melvina M.
20	Joseph Pasy	Henry and Mary P.
22	Joan Claire Coutu	Aldege F. and Doris
24	Edward Crosby Leon Johnson	Edward and Marion J.
26	Edward Rodolph Libera	Antoni and Katarzyna
27	Mason Aaron Hurd	Mason M. and Ruth E.
27	Harry Francis Syrinne, Jr.	Harry F. and Mary L.
28	Murielle Marguerite Molleur	Edward and Josephanne
29	Jean Shirley Fountain	Harold E. and Bertha
29	Stillborn	
February		
1	George Richard Banks	William G. and Mary
1	Beverly Anne Cone	Hubert H. and Leda
2	George Vassel	Nicholas and Constandina
11	Eugene Howard Richards	Horace N. and Rena M.
13	John Edward Nadolski	Edward and Sophie
18	George Howard Sweet	Clarence S. and Myrtle I.

Date	Name of Child	Parents
19	Harold Wayne Stebbins	Elmer M. and Virginia
20	Dolores Marie Aliengena	John and Flora
25	Helena Emilia Godek	Peter and Bertha

March

1	Irene May Sullivan	James J. and Esther
2	Yvonne Alice Marie Desrosiers	Aime and Jeannette
2	Joan Beverly McGuill	John K. and Florence L.
4	Paul Donald LeBlanc	Alfred and Annette
21	Margaret Elizabeth Phaneuf	Robert E. and Margaret
21	William Ernest Smith	Albert and Marie
22	Grace Phyllis Carlson	John A. and Greta
28	James Willard Gathro	James and Hazel
28	John Stanley Hezik	John and Sophie

April

2	James William Rehley	James W. and Sarah H.
3	Virginia Malba Rose	David P. and Viola M.
17	Richard Norman Vertefeuille	Armand and Lilliam R.
25	Jean Porowski	Walter and Alice
26	Harold Bernard Eldredge	Ernest and Hazel
26	Janet Mary Smith	George and Agnes
27	Richard Joseph Salamon	Joseph and Elizabeth

May

3	Charles Henry Ellithorpe	Charles and Evelyn
4	Olivia Ida Hopfe	Herbert H. and Lottie
5	William Lewis DeMaio	Sandy and Hazel M.
5	Arthur Keith Fitch	Wilfred and Marion
6	Irene Catherine Holcomb	Charles and Stella
8	Hector Alfred Henrichon	Leo and Ida P.
13	Alfred Edmond Gernon	Arthur and Pricilla
13	Joyce Audrey Mikna	Michael and Emma
15	Arthur J. Laplant	Arthur J. and Helen
20	Marie Lorette Trembley	Oscard and Maria
22	Kenneth Sinclair Clark	Walter and Susie
22	Lillian Julia Piechota	John and Stella
28	Daniel Louis Lucas	Andrew and Celia
29	Dolores Eleonor Kivior	Michael and Sophie
31	Stillborn	

Date	Name of Child	Parents
June		
2	Charles Wessley Dingman, Jr.	Charles W. and Nathalie
6	Beverly Jean Calkins	Walter F. and May A.
6	John George Marcinek	John and Minnie
8	Anne Thayer Melberg	Carl and Ethel
14	Therese Cecille Gaudette	Arthur and Noella
17	Joseph Laforest	Francis and Vernice
24	June Swanson	Arvid and Alice
27	Marjorie June Cote	Albert A. and Marjorie
27	Wladyslaw Victor Janulewicz	Wladyslaw and Victoria
29	Ralph St. George	Ambrose D. and Margaret
July		
6	Lester Aubrey Barton	Raymond and Nora
6	George Rogers Fortin	George and Rezelda
7	Anna May Yandow	Edward and Annie
8	Stillborn	
11	Robert Fred Battige	Fred C. and Margery
12	Ludwick John Banach	Stanley and Stafania
28	Joseph Charles Santucci	Joseph and Lillian
30	David Horace Paine	Rolfe H. and Alice
31	Ruth Mary Branford	George and Grace B.
August		
1	Harold Theodore Edwards, Jr.	Harold T. and Doris
1	Joseph Edwin Flint	Joseph E. and Myrtle
5	Leon Maciej Wielgus	John and Josephine
5	Leonard Andrzej Wielgus	John and Josephine
6	Gloria Jacqueline Picotte	William and Elizabeth
14	William Kenneth O'Connor	Kenneth and Helen
19	Gwendolyn Stephenson	Henry and Olive G.
20	Gertrude May Lovett	Raymond and Madeline
22	Lawrence Joseph Kapinos	Lawrence and Stella
28	James Rossi	James and Ida
28	Thomas John Skowyra	Joseph and Josie
September		
6	Constance Estelle Salamon	Stephen and Genevieve
9	Felix Pikul	John and Bronislawa

Date	Name of Child	Parents
9	Gerald Walker Woods	George and Marion
10	Charles Joseph McLean	David and Lucy
14	Elizabeth Ann Coulter	Walter and Bertha
16	Frances Louise Eastman	Charles and Hazel
18	George Clifford Swanson	John and Signa
18	Jean Elizabeth Marcy	Lewis and Doris
22	Richard Linwood Miller	Rufus F. and Ivis
27	Regina Mastalerz	Jan and Franciska
28	Patricia Kelley	A. Raymond and Edna
28	Joseph Theodore Mitchell	Joseph and Edith
30	Joseph Charles Henry Page	Henry and Anna

October

2	Therese Edna Agnes Lynn	Eugene and Bertha
6	Gwendolyn Wonder Frew	Bernard M. and Grace L.
8	George Thomas Steve Cireagis	Steve G. and Amelia
11	Daniel T. Sullivan, Jr.	Daniel T. and Helen
17	Armand Alfred Madelle	William and Antoinette
19	Peter Michael Piechota	John and Katarzyna
23	Edward Ferdinand Majka	Stanley and Katherine
25	Robert Andrew Rathbone	Elbridge H. and Lida
28	Jeanne Laviolette	Ladislos and Marguerite
29	Frank Thomas Euclide Bleau	Euclide and Marion
29	John Edward Bryans	Alfred S. and Dorothy
29	Mary Ann Ziebrowski	Albert and Katarzyna

November

3	Patricia Niles	Edward and Josephine
3	Alicia Zophie Pietras	Edward and Mary
4	Ann Claire Hallez	William E. and Edna M.
4	Teresa Alvina LaLiberty	Leo and Melvina C.
5	Marie Louise Goddu	Paul E. and Dorothy
5	Antoni Papademetriou	James and Sophie
6	Rose Marie Theresa Michonski	Stanley and Bertha
7	Roger Joseph Bigos	Stephen and Florida
7	Joseph Albert Bleau	Albert and Adrienne D.
10	Ruth Dubois	James and Ruth
10	Ruth Elaine Johnson	Clarence C. and Marion E.
11	Pearl Lucille Lamb	Harold and Harriet

Date	Name of Child	Parents
11	Patrick Landers	Patrick and Mary
11	Robert Ernest North	Ernest and Bernice H.
13	Peter Michal Piechota	John and Catarzyna
13	Helen Florence Tucker	Harry O. and Alexina F.
20	Loraine Elgie Royce	Bert and Verna
21	Loraine Ann Dupuis	Wilfred and Helen M.
21	Stillborn	
22	John Clarence Dupre	John and Annabelle
23	David Lacroix	Frank and Alfreda
23	Viola Nevue	Merrill and Stella

December

1	Elwyn Winslow Lemon	Charles and Blanche
4	Wilfred Robert Palmer	Wilfred and Catherine
4	Howard Richard Palmer	Wilfred and Catherine
9	Geraldine Cavanaugh	Jeremiah and Rhea
18	John Joseph Dunphy	John J. and Julia H.
19	Patrick James Dunphy	John J. and Julia H.
19	David Alan Keith	George and Ethel P.
20	Victoria Julia Dojka	Tomasz and Annie
21	Marie Dolores Ducharme	Elphege and Dorilla
23	James Lowell Austin	Edward P. and Esther M.
24	Mary Lorraine Clara Derosier	Charles A. and Rose L.
25	John Greig Picking	Frank G. and Victoria
28	Angela Rose De Martino	Felix and Mary M.
31	Irene May Gay	Ernest and Aurelia D.

MARRIAGES

Date	Groom	Residence	Bride	Residence
February				
8	Arthur C. Lincoln	Palmer	Julia G. Swirat	Palmer
8	Joseph P. Pikul	Ware	Bernice Topor	Palmer
20	Arthur W. Bell	Palmer	Luella A. Most	Springfield
March				
7	Stanley L. Noble	Palmer	Anna S. Mackum	Peabody
19	Francis E. Smith	Warren	Effie May Roehl	Warren
April				
11	Leo Faucher	Montreal Can.	Germaine Chaput	Palmer
18	William J. Bouchie	Palmer	Florence V. Deslauriers	Ware
May				
5	Basil Frenier	Southbridge	Matilda Russell	Southbridge
12	William A. Brown	Palmer	Annabelle McKee	Palmer
14	Charles Henry Stevens	Stafford Spgs, Ct.	Florence Mae Dowling	North Brookfield
21	Raymond F. Brouillette	Palmer	Gladys D. Stewart	Palmer
23	Wilrose I. Morin	Wilbraham	Alice Bouthillier	Palmer
30	Emile J. Gregoire	Ware	Ida M. Barber	Palmer
30	Michael E. Pisarski	Palmer	Delia Grehoski	Warren
31	John M. Conway	Burlington, Vt.	Lillian McDonald	Burlington, Vt.
June				
3	Levi Cole	Palmer	Helena M. Dewey	Brimfield
3	Frank L. McCloud	Charlton	Mary (Cole) Clark	Palmer
6	Albert J. Dansereau	Palmer	Sophie E. Zebrowski	Palmer
11	Vincenzo Barone	Palmer	Rose Cheries	Springfield
18	Albert E. Santucci	Palmer	Pauline Bradlenski	Palmer
21	Joseph A. Nerkowski	Bridgeport, Conn.	Anna Gancorz	Palmer
25	Henry C. Newell	Demorest, Ga.	Edith H. Andrews	Demorest, Ga.
26	Karl Stuart Lehrman	Keene, N. H.	Pauline Elizabeth Wait	Palmer

Date	Groom	Residence	Bride	Residence
27	Leo L. Desrosiers	Palmer	Beatrice E. Dewey	Palmer
27	Matthew D. Gallagher	Rockville Center, L. I.	Ann Hinchey	Monson
July				
2	Francis J. Messier	Ware	Pauline A. Piskor	Palmer
9	Paul J. Dehullu	Monson	Helen I. Johnson	Palmer
11	Americo J. Bachiochi	Springfield	Catherine I. Banks	Palmer
August				
2	James J. Kelly	Boston	Lillian H. Austin	Boston
2	Donald E. Smith	Palmer	Clodia A. Fortier	Palmer
8	Charles Theriault	Holyoke	Annette Royer	Palmer
13	Ovila A. Couture	Warren	Alice R. Nobert	Palmer
16	Ignacy Zieminski	Palmer	Eva (Rapala) Motyka	Ludlow
20	Kenneth H. Marcy	Palmer	Helen S. King	Palmer
29	Alexander A. Leroux	New Haven, Conn.	Rose E. Brodeur	Palmer
29	James Rossi	Brooklyn, N. Y.	Ida J. Sakowski	Palmer
September				
5	Adrien G. Faust	Indian Orchard	Sophie F. Janik	Palmer
5	Henry M. Senecal	Palmer	Anna R. Porada	Palmer
12	Frank Pychewicz	Palmer	Victoria Duda	Ware
12	Ignace K. Waskiewicz	Warren	Helena I. Parda	Palmer
17	Wesley Gardner Chapman	Springfield	Mary Catherine Boden	Wilbraham
20	Benjamin B. Tremere	Palmer	Marion E. Atkins	Palmer
24	Peter W. Fox	Ware	Eleanor F. Hayes	Palmer
26	Gordon Arthur Jones	Hardwick	Nellie E. (Guiggey) Pelletier	Hardwick
October				
5	Frank A. Hurley, Jr.	Schenectady, N. Y.	Dorothy R. Ellsbury	Schenectady, N. Y.
10	John Borowiec	Palmer	Katarzyna Zamora	Palmer
10	Fred A. Krawczyk	Warren	Helen Kosmeder	Palmer
10	Norman Arthur Steele	Falmouth	Helen Louise Jennings	Falmouth

Date	Groom	Residence	Bride	Residence
12	Kenneth E. Bell	Wilbraham	Ethel M. Barnes	Palmer
12	Raymond M. Gloster	Palmer	Marion T. Garrow	Ludlow
14	Theodore Dinelle	Palmer	Anna Swain	Palmer
17	Edmond J. Lipowski	New Haven, Conn.	Helena T. Kostrzeba	Palmer
25	Lawrence Sliwa	Chicopee	Pauline Ksen	Palmer
November				
5	Harold J. Davis	Monson	Catherine Sisto	Palmer
7	John Jacek	Palmer	Victoria Drzal	Palmer
7	Clarence J. Smith	Palmer	Vera M. Moriarty	Springfield
15	Stanley J. Styspeck	Palmer	Irene M. McLean	Springfield
19	John W. Stefanski	Chicopee Falls	Pauline M. (Lesniak) Strychasz	Palmer
21	Sylvester Orszulak	Palmer	Helen A. Rusek	Palmer
23	Carol Byoreck	Belchertown	Jennie E. Kochanek	Palmer
23	Henry F. Salamon	Palmer	Tillie Kusek	Ware
24	John F. Merceri	Monson	Mabel A. Dustin	Palmer
24	Joseph E. Merceri	Palmer	Alice R. King	Monson
24	Emery R. Newton	Palmer	Irene M. Cypher	Wilbraham
24	Henry J. Szczygiel	Palmer	Phyllis E. Stokosa	Palmer
24	Arthur P. Taylor	Palmer	Gertrude J. Durgin	Springfield
24	Joseph S. Waskiewicz	Palmer	Josephine S. Drazek	Warren
24	Charles A. Wiencek	Ware	Victoria C. Leganza	Palmer
December				
3	Richard Moore Cowee	Springfield	Ruth Lillian Naylor	Springfield
15	Raymond G. Russell	Palmer	Dorothy Louise Payne	Palmer
24	Edmund Cole	Palmer	Florida Brisson	Palmer
26	John T. Sullivan	Palmer	Frances C. Dilaberto	Holyoke
26	Andrew L. Wight	Wilbraham	Charlotte J. Walker	Palmer
29	Ernest H. Johnson	Palmer	Dorothy E. Stewart	Palmer
31	Omer L. Bengle	Palmer	Florida V. Pigeon	Springfield

DEATHS

Date	Name	Years	Months	Days
January				
2	Julia Les	58		
3	Clara L. Converse	86	6	7
7	Otto F. Ritter	67	4	20
9	Stillborn			
13	Stanley Wlodyka		8	5
13	Alice A. Burke	73	4	25
29	Stillborn			
30	William H. Hemphill	45	6	20
31	Alfred Lafave	63		
February				
8	Philias Beauregard	60		
8	Joseph David Arthur Gobeille	1	3	23
8	Justina S. Peterson	81	8	24
13	Simeon B. Sunter	54	7	9
16	Beverly Anne Cone			15
17	Marion Ellis	1	11	6
17	Edwin W. Goss	70	1	24
28	Charles Bowen	65		
29	John D. Main	27	4	28
March				
2	Mary Elizabeth Desmond	74	1	12
4	John B. Barry	54	4	14
5	Victor Michael Gancorz	26	11	11
9	Carl J. Gullmes	53	9	10
14	Irene Lambert	39	9	26
15	Rose Travers	52	5	6
19	John Francis Roche	55		23
21	Julia Schlesinger	55		
28	Clark Goodwill	84	2	23
31	Timothy Shea	67		6
April				
4	Leonard Vaillant	56	3	14
12	Mary Heaney	74		

Date	Name	Years	Months	Days
17	Edward R. Smith	60	8	
19	Agnes B. Robinson	59		
25	Barabara Mae Jordan	3	2	21
30	Lizzie S. Keith	73	6	?

May

3	Mary J. Moon	78	1	13
5	Melvina Chabot	70		
5	Albina Krezolek	48		
6	John Smith		2 hours	
7	Ferdinand Zebrowski	5		15
15	Currie Byerly	21	3	6
16	Arthur J. Laplant		12 hours	
16	Edwin T. Prindle	85	2	20
16	Matilda Jane Steele	96	8	1
17	Cordellia Gaudette	70	10	
20	Robert J. Wilder	40	7	17
21	Hermeline Champagne	about 68		
24	John Elliot Thombs	56		
25	Harry Elbert Cady	59	6	0
27	Helen L. Laplant	26	11	12
30	Wilson W. McCarthy	18	0	20
31	Stillborn			
17	Ernest F. Marco	53		30

June

1	Florence Ida Platt	62		
2	Joseph Bondville	75	11	12
2	Adeline P. Dupont	79	6	
2	Mary C. Shanley	69	2	16
8	Catherine T. O'Connor	72		
11	Emman A. Gunn	80	5	14
17	Joseph Laforest		9 hours	
17	Alice Chamberlain Wiggin	76	7	21
20	Laura M. Owen	45	4	7
26	———— Swanson			1
28	Henry Andrew Gay	61	5	22

Date	Name	Years	Months	Days
July				
7	Martin Koss	67		
8	Stillborn			
August				
1	Thomas Edward Bowler	41	9	6
14	Sarah C. McDonnell	78		
15	Paul Justin Rollet	50	9	
17	Elvie J. Roper	81	8	23
29	Adam Topor	57		
September				
1	Merrick Ames Sherman	81	2	29
3	Jacob Granovsky	60		
7	Mary L. Harwood	69	5	9
10	Mary Ellen Brown	76	8	14
10	Ethel H. Teachont	58	7	3
20	Esther Prairie Freak	81	7	9
20	Frank Thayer	87	?	?
24	John Swanson	49	9	21
26	Wladyslaw Demborowski	42		
29	Irene Kathrine Holcomb		4	23
October				
2	———— Henrichon		5 minutes	
5	Marguerite L. Barber	22	1	1
6	Raymond R. Wickman	15	1	9
10	Francois Laplant	84		
11	about Frank A. Sherwood	67		
17	Elizabeth A. O'Connor	50		
23	Clara Vincellette	53	1	15
23	John J. Woods	67	5	8
November				
1	Alice Jane Barton	60	9	
2	Harriet L. Tarbell	68	9	14
9	Walter James Wilder	71		
10	Ruth DeBoise		3 minutes	

Date	Name	Years	Months	Days
12	Daniel J. Hartnett	64		
17	John Michael Sullivan	22	3	14
18	Ida Jane Wier	75	11	12
20	Ellen A. Crowley	62	9	11
22	Stillborn			
22	Daniel T. Sullivan		1	12
25	John St. George	84	8	2
29	William Ernest Smith		8	7
December				
9	David Mattson Graves		1	21
18	Ida E. Wilcox		about 75 years	
21	John J. Dunphy			5
21	Wojciech Wilk	60		
24	Rose Boyd	73	3	26
25	Anthony Garnish	17		
30	Stephen K. Jones	80	9	17

JOHN T. BROWN,
Town Clerk

Report of Selectmen

The Selectmen respectfully submit the following report:

The Board organized with the choice of Charles A. Callahan as Chairman, and David B. Smith as Secretary.

Ernest E. Hobson was appointed Town Counsel, Harriette Paine, bookkeeper, Ralph E. Canning, Burial Agent, David L. Bodfish, Superintendent of Graves, M. Scott French, Chief Engineer, Fred H. Smith and Michael H. Davitt, Inspectors of Animals, Henry Ruckley, Superintendent of Streets, and Robert L. McDonald, Clerk of highway matters.

All matters which the town voted to have the Selectmen perform have been taken care of. Nothing out of the ordinary run of activities has arisen during the year requiring the attention of the Board. It has endeavored to administer the affairs of the town with all possible economy and has met with active co-operation of all town officials.

In line with the effort to reduce expenses the Board has decided not to include in the annual town report the reports of the Forest Fire Warden, Chief of Police, Tree Warden and License Commissioners. These reports are all on file in the office of the Selectmen and any person interested may examine them.

The following appropriations for 1933 are recommended:

Recommendations by Selectmen for 1933

Selectmen's Salary Acct.	$1,440.00
Selectmen's Other Expenses	500.00
Selectmen's Contingent Acct.	1,000.00
Auditing	81.00
Accounting	1,620.00
Law & Claim	3,500.00
Town Offices	1,900.00
Election & Registration	1,000.00
Care of Town Dump	400.00
Care of Town House	100.00
Animal Inspection	400.00
Soldier's Relief	15,000.00
State Aid	400.00
Military Aid	200.00
Town Engineer	50.00
Memorial Day	200.00
Printing Town Reports	750.00
Edward T. Goodreau Post No. 1813	150.00
General Insurance	1,300.00
Workmen's Compensation Insurance	3,200.00
Reserve Fund	5,000.00
Forest Fires	1,000.00
Hose & Incidentals	300.00

The following recommendations for Regular Highway Appropriations are made:

Highway Repairs	15,000.00
Snow Removal	2,000.00
Bridge Repairs	1,000.00
Railings	300.00
Sewers & Culverts	2,500.00

Sidewalk Repairs	2,500.00
Memorial Approach & Knox Marker	125.00

The report of the Town Bookkeeper, which follows, is made a part of the Selectmen's Report.

Respectfully submitted,

CHARLES A. CALLAHAN
DAVID B. SMITH
LUDWIK MARHELEWICZ
Selectmen

Report of Town Bookkeeper

To the Honorable Board of Selectmen,

Palmer, Massachusetts

Gentlemen:

I hereby submit my report of receipts and expenditures of the town for the fiscal year ending Dec. 31, 1932.

RECEIPTS

Taxes for Current Year

Poll	$3,332.00	
Personal	55,000.00	
Real Estate	120,001.00	
Excise	8,000.00	
Old Age Assistance	1,667.00	
		$188,000.00

Taxes for Previous Years

Poll	$542.00	
Personal	2,016.78	
Real Estate	35,820.79	
Excise	2,570.22	
Old Age Assistance	264.00	
		$41,213.79

Tax Titles	$57.67	
		$57.67

Taxes from State

Corporation Tax—Business	$18,901.53	
Corporation Tax—Public Service	7,625.56	
Gasoline Tax	9,030.16	
Income Tax	19,087.00	
Income Tax, Education	24,995.00	
National Bank Tax	263.90	
Trust Co. Tax	47.61	
		$79,950.76

Special Assessments

Sidewalks and Curbing	$207.92	
		$207.92

LICENSES AND PERMITS

Junk	$54.00	
Peddlers	195.00	
Sunday	126.00	
Pool, Billiard & Bowling	48.00	
Inn & Common Victualers	112.00	
Agents, Garage & Auto	16.00	
Auctioneer	4.00	
		$555.00

FINES AND FORFEITS

Court Fines	$3,694.20	
		$3,694.20

GRANTS AND GIFTS

Dog Licenses:		
From County	$1,134.43	

From Collector	264.60	
		$1,399.03

GENERAL GOVERNMENT

Rent of Town House	$166.00	
		$166.00

PROTECTION OF PERSONS AND PROPERTY

Sealing of Weights and Measures	$134.87	
Damage to Jail	7.00	
		$141.87

HEALTH

Reimbursement for Tuberculosis:		
From State	$404.29	
		$404.29

LICENSES

Alcohol	$24.00	
Bottling	15.00	
Pasteurization	20.00	
Milk and Oleo.	56.00	
Undertakers	5.00	
Druggists	4.00	
		$124.00

HIGHWAYS

Highway Repairs	$324.35	
Sewer Permits	150.00	

Use of Steam Roller & Mixer	58.00	
Sale of Old Material	1.10	
		$533.45

SUPPORT OF POOR

Town Infirmary:		
Board of Inmates	$90.00	
Sale of Milk & Produce	1,856.45	
Sale of Wood	864.00	
Sale of Stock	25.00	
		$2,835.45
Reimbursements:		
Individuals	$351.43	
Cities and Towns	4,142.88	
State	2,458.95	
		$6,953.26

EDUCATION

Tuition	$9,566.59	
Rent	450.44	
Sale of Supplies	50.34	
		$10,067.37

CEMETERIES

Sale of Lots	$83.00	
Care of Lots	1,433.25	
Grading Lots	38.12	
Opening Graves	537.70	
Foundations	131.46	
		$2,223.53

INTEREST

On Deposit	$330.22	
On Taxes	2,319.75	
On Special Assessments	25.29	
On Perpetual Care Funds	1,025.75	
On Merrick Fund	34.00	
On Thompson Fund	40.42	
		$3,775.43

MUNICIPAL INDEBTEDNESS

Anticipation of Taxes	$375,000.00	
		$375,000.00

AGENCY AND TRUST

Perpetual Care Funds	$650.00	
		$650.00

REFUNDS AND REIMBURSEMENTS

Loss of Taxes	$116.39	
Board of Health Dept.	40.00	
Public Welfare Dept.	727.95	
School Dept.	858.80	
From State and County:		
Forest Lake Road, 1931	896.84	
State Aid	280.00	
Old Age Assistance	2,464.75	
		$5,384.73

Total Receipts	$723,337.75
Cash on hand Jan. 1, 1932	86,790.03
	$810,127.78

PAYMENTS

GENERAL GOVERNMENT

Selectmen's Dept.:		
Salaries of Board	$1,440.00	
Printing and Postage	171.75	
Office Supplies and Equipment	35.40	
Telephone	181.47	
Expenses to County Hearings, etc.	67.00	
		$1,895.62
Selectmen's Contingent Acct.:		
Outside Fires	$299.40	
Marking Streets	125.64	
Painting Fire Station	24.00	
Expenses of Finance Committee	59.75	
Repairs and Expenses of Town House	80.00	
Surveying	121.75	
Repairs at Memorial Building	5.30	
Field Driver	5.00	
Water and Repairs for Drinking Through	23.31	
Sundry Items	54.25	
		$798.40
Auditing and Accounting:		
Auditing	$90.00	
Accounting	1,620.00	
		$1,710.00
Treasurer's Department:		
Salary	$1,620.00	
Surety Bond	200.00	
Stationery and Postage	143.94	

Printing and Advertising	7.90	
Transportation	8.85	
Certification of Town Notes	28.00	
Telephone	27.96	
Sundry Items	11.75	
		$2,048.40

Town Clerk's Dept.:		
Salary	$405.00	
Tax Titles	22.26	
Printing and Posting	20.88	
Dog Tags	26.26	
Equipment	10.80	
Sundry Items	24.98	
		$510.18

Collector's Department:		
Salary	$1,576.00	
Bond	400.00	
Insurance	45.00	
Stationery and Postage	204.33	
Printing and Advertising	79.84	
Telephone	26.04	
Sundry Items	15.53	
		$2,346.74

Assessor's Department:		
Salaries	$2,160.00	
Clerical Work	936.00	
Interpreter	15.00	
Stationery and Postage	49.18	
Printing	433.96	
Telephone	19.58	
Photographs of Property	21.00	

Convention Expenses, Auto Hire, etc.	158.00	
Sundry Items	42.80	
		$3,835.52
Election and Registration:		
Registrars	$230.00	
Election Officer	836.00	
Printing	400.64	
Rent	105.00	
Auto Hire, Trucking and Meals	66.80	
Posting Warrants	35.00	
Sundry Items	51.25	
		$1,724.69
Law and Claim:		
Salary	$540.00	
Claims	1,410.12	
Sundry Items	14.65	
		$1,964.77
License Commissioners:		
Expenses	$10.00	
		$10.00
Town House:		
Fuel	$70.50	
Light	30.43	
Repairs	2.00	
		$102.93
Town Offices:		
Rent	$1,500.00	

Care	300.00	
Light	90.45	
		$1,890.45
Town Dump:		
Labor	$379.25	
		$379.25
Total for General Government		$19,216.95

PROTECTION OF PERSONS AND PROPERTY

Police Department:		
Chief	$3,000.00	
Deputy Chief	2,151.00	
Day Patrol	1,971.00	
Extra Patrol	1,971.00	
Night Patrol	2,463.75	
Special Patrol	1,857.00	
Motorcycle Upkeep	132.27	
Incidentals	181.38	
		$13,727.40
Lockup:		
Rent	$1,250.00	
Light	54.19	
Care	240.00	
Telephone	37.70	
Supplies	1.20	
		$1,583.09
Chief's Office:		
Rent	$240.00	

Light	27.94	
Telephone	43.90	
		$311.84
Sealer's Dept:		
Salary	$800.00	
Auto Hire	100.00	
Equipment and Supplies	26.46	
Telephone	36.00	
		$962.46
Moth Dept.:		
Labor	$372.00	
Auto Hire	126.35	
Insecticides	1.15	
		$500.00
Tree Warden's Dept.:		
Warden and Labor	$563.30	
Sundry Items	8.08	
		$571.38
Forest Fires:		
Labor	$2,032.95	
Storage	60.00	
Equipment and Repairs	121.51	
Telephone	34.51	
Sundry Items	50.49	
		$2,299.46
Total for Protection of Persons and Property		$19,955.63

HEALTH DEPARTMENT

Health and Sanitation:		
General Administration:		
Salaries of Board	$157.50	
Clerical Work	90.00	
Telephone	132.32	
Transportation	41.00	
Sundry Items	7.87	
		$428.69
Quarantine and Contagious Diseases:		
Hospitals	$1,087.60	
Medical Attendance and Medicine	229.47	
Loss of Wages	28.00	
Provisions and Fuel	60.22	
		$1,405.29
Tuberculosis:		
Hampshire County Sanatorium	$2,122.26	
Rutland State Sanatorium	2,564.50	
Westfield State Sanatorium	868.00	
Lakeville State Sanatorium	397.00	
		$5,951.76
Toxin Antitoxin:		
Administration	$100.00	
		$100.00
Meat and Milk Inspection:		
Meat	$150.11	
Milk	264.17	
		$414.28

Fumigation:		
Expense	$28.00	
		$28.00
District Nurse	$1,000.00	
		$1,000.00
Vital Statistics:		
Births	$193.00	
Deaths	82.50	
Marriages	35.50	
		$311.00
Total for Health Department		$9,639.02

HIGHWAY DEPARTMENT

Highways:		
General Repairs:		
Superintendent	$1,845.13	
Clerical Work	327.60	
Labor	4,065.92	
Equipment and Repairs	2,933.66	
Gravel, Tar, etc.	1,667.79	
Coal, Gas and Oil	1,516.31	
Freight and Express	63.30	
Telephone	92.77	
Sundry Items	49.36	
		$12,561.84
Central and Park Street Widening:		
Superintendent	$76.10	
Labor	326.50	
Trap Rock and Bituminus	724.10	

Equipment and Repairs	103.02	
Coal and Gasoline	68.08	
		$1,297.80
Sewers and Culverts:		
Superintendent	$77.61	
Surveying	99.75	
Labor	1,084.16	
Tools and Equipment	677.90	
Pipe and Fittings	546.32	
Gasoline and Oil	76.36	
Sundry Items	5.77	
		$2,567.87
Sidewalks:		
Labor	$296.73	
Trap Rock, Tar and Other Material	640.21	
Gasoline, etc.	46.86	
		$983.80
Snow Removal:		
Superintendent	$191.41	
Labor	1,064.65	
Trucks	33.26	
Equipment and Repairs	264.66	
Gasoline	155.89	
Sundry Items	1.95	
		$1,711.82
Street Lighting:		
As per contract	$13,826.34	
		$13,826.34
Total for Highways		$32,949.47

SUPPORT OF POOR

General Administration:		
Salaries of Board	$540.00	
Salary of Secretary	990.00	
Salary of Town Physician	225.00	
		$1,755.00
Town Infirmary:		
Warden	$1,500.00	
Labor	277.35	
Provisions	1,076.98	
Clothing	32.80	
Fuel & Light	382.64	
Hay and Grain	842.97	
Equipment & Repairs	632.93	
Telephone	39.56	
Medicine	44.81	
Insurance	71.60	
Stock	12.00	
Sundry Items	65.75	
		$4,979.39
Outside Poor:		
Cash	$1,482.60	
Rent	4,771.12	
Provisions	29,208.23	
Fuel	1,627.22	
Clothing	1,247.43	
Board & Care	2,557.92	
Hospitals, Medicine & Medical Attendance	2,288.11	
State Institution	65.00	
Lighting	126.19	
Burials	204.50	
Telephone	84.32	

Postage, Supplies, Transportation & Sundry Items	347.26	
Mother's Aid by Town	4,711.94	
By Other Cities and Towns	2,901.83	
By State	7,134.95	
		$58,758.62
Total for Support of Poor		$65,493.01

SOLDIER'S RELIEF

Aid Rendered:		
Cash	$8,599.50	
Clothing	54.27	
Fuel	129.25	
Rent	376.00	
Provisions	190.60	
Medical Attendance & Medicine	395.22	
Burial	12.00	
Trucking	.75	
Total for Soldier's Relief		$9,757.59
State Aid	$390.00	
		$390.00
Wing Memorial Hospital	$177.24	
		$177.24

OLD AGE ASSISTANCE

Salaries of Board	$150.00
Salary of Clerk	261.43
Cash	3,367.87
Board & Care	472.43

Provisions	52.53	
State Cases	46.85	
For Other Cities or Towns	440.15	
Sundry Items	157.25	
		$4,948.51

EDUCATION

General Expenses:		
Superintendent	4,604.10	
Clerical Work	1,987.75	
Truant Officer	79.10	
Printing & Postage	85.27	
Telephone	477.68	
Traveling Expenses	39.43	
Sundry Items	34.28	
		$7,307.61
Teacher's Salaries:		
High	$26,708.56	
Elementary	71,207.29	
		$97,915.85
Text Books & Supplies:		
High:		
Books	$1,020.49	
Supplies	1,412.70	
		$2,433.19
Elementary:		
Books	$798.40	
Supplies	1,619.15	
		$2,417.55

Tution:		
Expended	$384.20	
		$384.20
Transportation:		
High	$6,064.27	
Elementary	6,563.37	
		$12,627.64
Janitor Service:		
High	$2,913.87	
Elementary	7,540.87	
		$10,454.74
Fuel & Light:		
High	$1,663.67	
Elementary	3,856.22	
		$5,519.89
Maintenance of Building & Grounds:		
High	$723.96	
Elementary	1,507.01	
		$2,230.97
Furniture and Furnishings:		
High	$487.23	
Elementary	163.60	
		$650.83
Other Expenses:		
Diplomas and Graduating Exercises	$60.10	

Miscellaneous Printing	158.22	
Nurse	1,404.32	
Insurance	1,141.15	
Physicians	810.00	
Musical Instructor	225.00	
Lunch Room Expenses	367.80	
Sundry Items	1,347.68	
		$5,514.27
Commercial:		
Teachers	$6,279.27	
Books & Supplies, etc.	834.40	
Machines & Repairs	455.20	
		$7,568.87
Music, Manual Training & Drawing:		
Instructors	$2,089.77	
Books & Supplies	294.15	
Transportation & Other Expenses	80.98	
		$2,464.90
Repairs:		
High	$132.92	
Elementary	408.10	
		$541.02
Total for Education		$158,031.53

LIBRARY

Young Men's Library Assn.	$3,500.00	
		$3,500.00

UNCLASSIFIED

Memorial Day	$172.43	
Town Engineer	50.00	
Edward T. Goodreau Post	150.00	
Printing Annual Reports	704.00	
Annual Inspection	391.67	
General Insurance	563.12	
Workmen's Compensation	3,143.75	
Hampden County Tubercular Hospital	2,447.79	
		$7,622.76

CEMETERY

Care and Maintenance:		
Secretary	$135.00	
Labor	3,836.90	
Trucks	173.50	
Loam & Cement	97.69	
Shrubs	47.30	
Repairs & Equipment	98.65	
Sundry Items	37.01	
		$4,426.05

NEGLECTED GRAVES

Care & Maintenance	$249.31	
		$249.31

FOUR CORNERS' CEMETERY

Purchase of Land	$187.50	
		$187.50

INTEREST

Temporary and Maturing Loans:		
Anticipation of Taxes	$9,817.62	
New High School Loan	255.00	
School Loan—Acts of 1920	3,782.50	
School Loan—Acts of 1920 "B"	765.00	
Wire mill District School Loan	1,240.00	
E. Main Street Improvement Loan	680.00	
Macadam Pavement Loan	85.00	
Concrete Bridge Loan	95.00	
Bondsville Grammar School Loan	680.00	
Cemetery Perpetual Care Income	1,025.75	
Total for Interest		$18,425.87

MUNICIPAL INDEBTEDNESS

Temporary Loan:		
Anticipation of Taxes	$375,000.00	
Maturing Loans:		
Bonds Grammar School Loan	2,000.00	
School Loan Acts 1920	9,000.00	
School Loan Acts 1920, Series "B"	1,500.00	
New High School Loan	500.00	
Wiremill School Loan	3,000.00	
E. Main Street Improvement Loan	5,000.00	
Macadam Pavement Loan	1,000.00	
Concrete Bridge Loan	2,000.00	
		$399,000.00

AGENCY AND TRUST

Agency:		
State	$15,307.50	
County	18,676.70	
Highway Tax	232.00	
State Park and Reservation	21.72	
Civil War Veterans	180.00	
Veterans' Exemption	10.73	
Special State Tax (Old Age)	2,728.00	
Dog Tax from County	264.60	
National Bank & Trust Co.	4.01	
Trust:		
Cemetery Perpetual Care Funds	650.00	
Total for Agency & Trust		$38,075.26

REFUNDS

Taxes	$683.20	
Excise Taxes 1931	91.45	
School Tuition	25.00	
Total Refunds		$799.65
Grand Total		$792,845.35
Cash on hand Dec. 31, 1932		17,282.43
		$810,127.78

NON-REVENUE ACCOUNTS

Cash and Securities	$31,358.69	
Thompson Fund		951.28
Merrick Fund		850.00
Cemetery Perpetual Care Funds		29,557.41
	$31,358.69	$31,358.69

DEBT ACCOUNT

Net Funded Debt	$158,000.00	
Bondsville Grammar School Loan		15,000.00
School Loan, Acts of 1920		80,000.00
School Loan, Acts of 1920 Series "B"		16,500.00
New High School Loan		5,500.00
Wiremill District School Loan		28,000.00
Macadam Pavement Loan		1,000.00
East Main Street Imp. Loan		12,000.00
	$158,000.00	158,000.00

BALANCE SHEET FOR TOWN OF PALMER

	Appro. and Transfers	Expend't'r's	Balance
Selectmen:			
Salaries of Board	$1400.00	$1400.00	
Expense Account	500.00	455.62	44.38
Contingent Account	1000.00	809.13	190.87
Auditing and Accounting:			
Salaries	1701.00	1701.00	
Assessors:			
Salaries	2160.00	2160.00	
Clerical Work	936.00	936.00	
Other Expenses	800.00	739.52	60.48
Town Clerk:			
Salary	405.00	405.00	
Other Expenses	125.00	105.18	19.82
Collector:			
Salary 1929	280.00	280.00	
" 1930	160.00		160.00
" 1931	160.00		160.00
" 1932	1440.00	1296.00	144.00
Bond & Other Expenses	800.00	770.74	29.26
Treasurer:			
Salary	1620.00	1620.00	
Bond & Other Expenses	430.00	428.40	1.60
Law:			
Salary & Claims	2500.00	1964.77	535.23
License Commissioners:			
Expenses	25.00	10.00	15.00
Town Officers	1891.22	1890.45	.77
Election & Registration	1675.00	1674.69	.31
Town Dump	400.00	379.25	20.75
Town House	120.00	102.93	17.07

	Appro. and Transfers	Expend't'r's	Balance
Police:			
Chief	3000.00	3000.00	
Deputy Chief	2151.00	2151.00	
Day Patrol	1971.00	1971.00	
Extra Patrol	1971.00	1971.00	
Night Patrol	2463.75	2463.75	
Special Patrol	1875.00	1871.35	3.65
Lockup	1600.00	1577.40	22.60
Office	336.00	313.67	22.33
Motorcycle Upkeep	200.00	138.96	61.04
Incidentals	200.00	164.20	35.80
Forest Warden:			
Expenses	2300.00	2299.46	.54
Moth:			
Expenses	500.00	500.00	
Sealer:			
Salary	800.00	800.00	
Expenses	166.00	162.46	3.54
Tree:			
Warden's Expenses	600.00	571.38	28.62
Health:			
Salaries	157.50	157.50	
Clerical Work	90.00	90.00	
Toxin-Antitoxin	100.00	100.00	
Vital Statistics	725.00	311.00	414.00
Tuberculosis-Contagious Diseases & Other Expenses	8000.00	7566.24	433.76
District Nurse	1000.00	1000.00	
Hampden County Hospital	2447.79	2447.79	
Meat & Milk Inspection	450.00	414.28	35.72
Animal Inspection	400.00	391.67	8.33

	Appro. and Transfers	Expend't'r's	Balance
Highway:			
General Repairs	12600.00	12561.84	38.16
Forest Lake Road	896.84	2169.49	—1272.65
Central & Park Street Widening	1682.00	1297.80	384.20
Whiting Bridge	3848.28	3848.28	
Snow Removal	2000.00	1711.82	288.18
Sewers & Culverts	2625.00	2567.87	57.13
Sidewalk Repairs	1000.00	983.80	16.20
Street Lighting	13826.34	13826.34	
Public Welfare:			
Salaries of Board	540.00	540.00	
Salary of Clerk	990.00	990.00	
Town Physician	225.00	225.00	
Support of Poor	65000.00	63676.22	1323.78
Old Age Assistance	5000.00	4948.51	51.49
Wing Memorial Hospital	200.00	177.24	22.76
Soldier's Relief	9775.00	9757.59	17.41
State Aid	400.00	390.00	10.00
Military Aid	200.00		200.00
Education	163308.96	157331.31	5977.65
Public Library	3500.00	3500.00	
Workmen's Compensation Insurance	3143.75	3143.75	
General Insurance	600.00	563.12	36.88
Town Engineer	50.00	50.00	
Memorial Day	200.00	172.43	27.57
Edward T. Goodreau Post No. 1813	150.00	150.00	
Printing Town Reports	750.00	704.00	46.00
Reserve Fund	5000.00	3366.69	1633.31
Care of Cemetery	4500.00	4426.05	73.95
Care of Neglected Graves	250.00	249.31	.69
Land at Four Corners Cemetery	200.00	187.50	12.50

	Appro. and Transfers	Expend't'r's	Balance
Maturing Debt	24000.00	24000.00	
Int. on Maturing Debt	7582.50	7582.50	
Int. on Temp. Loans	10500.00	9817.62	682.38
	$398,575.93	386,478.87	12,097.06

Transfers from Reserve Fund to		
Highway Repairs	$600.00	
Sewers & Culverts	125.00	
Street Lighting	100.69	
Election & Registration	75.00	
Forest Warden's Dept.	100.00	
Town Officers	16.00	
Town House	20.00	
Soldier's Relief	1275.00	
Board of Health	1000.00	
Treasurer's Dept.	30.00	
Tax Collector's Dept.	25.00	
		$3,366.69

Trial Balance

Cash	$17,282.43	
Taxes 1930	7,177.33	
" 1931	38,703.65	
" 1932	105,636.12	
Excise Tax 1930	351.35	
" " 1931	618.49	
" " 1932	3,854.57	
Tax Titles	242.79	
Old Age Assistance Tax 1931	275.00	
" " " " 1932	1,061.00	
Sidewalk & Curbing Assessment	5,914.69	
Accounts Receivable, Health	1,040.86	
" " Highway	228.87	
" " Public Welfare	10,751.31	
" " Schools	245.00	
" " Selectmen	190.70	
Temporary Loans		75,000.00
Overlay 1930		3,145.13
" 1931		3,913.77
" 1932		3,740.20
" Reserve		3,746.20
Departmental Revenue		12,456.74
Sidewalk & Curbing Assessment Revenue		5,914.69
Tax Title Revenue		185.09
District Tax Title Revenue		48.33
Excise Tax Revenue		4,824.41

Old Age Assistance Tax Revenue, 1931		19.00
Excess & Deficiency		80,924.05
Auditing & Accounting		81.00
Tax Coll's Salary 1930		160.00
" " " 1931		160.00
" " " 1932		144.00
Forest Lake Road Acct., 1931	1,272.65	
Central & Park Streets		384.20
	$194,846.81	$194,846.81

Treasurer's Report

RECEIPTS

Balance on hand January 1, 1932			$86,790.03
Anticipation of Revenue Loans		$375,000.00	
John T. Brown, Tax Collector:			
Taxes and Interest,	1928,	8.19	
Taxes and Interest,	1929,	36.81	
Taxes and Interest,	1930,	15,692.16	
Sidewalk Assessment,	1930,	207.92	
Interest on Assessment,	1930,	25.29	
Taxes and Interest,	1931,	27,787.01	
Taxes and Interest,	1932,	188,000.00	
State Gasoline Tax,		9,030.16	
Commonwealth of Massachusetts, Taxes, Reimbursements, etc.		79,641.26	
County of Hampden, Forest Lake Road Account		798.42	
All Other Sources		27,110.53	
			$723,337.75
			$810,127.78

DISBURSEMENTS

Paid out on Selectmen's Warrants,	$792,845.35
Balance on hand December 31, 1932	17,282.43
	$810,127.78

ROBERT L. McDONALD,
Town Treasurer

Report of Assessors

To the Honorable Board of Selectmen and Citizens of the Town of Palmer, the Board of Assessors respectfully submit the following report for the year ending December 31st. 1932:

Town Appropriations:

(Annual & Special Meetings)	$347,169.90	
Maturing Debt & Interest	31,582.50	
State Tax	15,307.50	
State Parks & Reservations Tax	21.72	
State Highway	232.00	
Civil War Veterans	180.00	
Special State Tax, (Old Age Assistance)	2,728.00	
County Tax	18,676.70	
Overlay (of current year)	4,825.04	
Total		$420,723.36

Estimated Receipts

Income Tax	$ 35,857.06
Corporation Tax	26,172.25
Bank Tax & Trust Co.	185.02
Motor Vehicle Excise Tax	10,000.00
Licenses	600.00
Fines	3,000.00

General Government	1,238.43	
Protection of Persons & Property	160.00	
Health & Sanitation	500.00	
Highways	600.00	
Charities	7,396.39	
Old Age Assistance	2,454.75	
Soldiers Benefits	292.50	
Schools	10,000.00	
Cemeteries	2,649.61	
Interest on Deposit	800.00	
Interest on Taxes & Assessments	2,500.00	
Interest on Thompson Fund	38.04	
Interest on Merrick Fund	34.00	
Chap. 122 Acts of 1931, Hwy. Appro. Offset	9,030.16	
State Refund (in lieu of taxes)	116.39	
Total Estimated Receipts:	$113,624.60	
Available Funds	20,000.00	
Total Deductions:		$133,624.60
Net amount to be raised by taxation:		$287,098.76
Less 2664 polls @ $2.00 Each,	$5,328.00	
Less Old Age Assistance Tax,	$2,728.00	8,056.00
Total Amount to be raised by taxation on property:		$279,042.76

Assessed Valuation of 1932:

Personal Estate	$2,205,474.00
Buildings, excluding land	6,024,776.00
Land	1,735,563.00
Total Valuation:	$9,965,813.00
Tax Rate:	$28.00 Per M.

Number of Persons, Partnerships and Corporations assessed on Property 1941

Number of	horses assessed,	125
"	" cows assessed	720
"	" sheep assessed	2
"	" neat cattle assessed	153
"	" swine assessed	31
"	" fowl assessed	2300
"	" dwelling houses assessed	1490

TAXES ON MOTOR VEHICLES

	No.	Value	Tax
No. of Motor Vehicles assessed from January 1st. to January 31st.	915	$211,380.00	$ 6,407.26
No. of Motor Vehicles assessed from February 1st. to June 1st.	719	$179,790.00	$ 4,850.94
No. of Motor Vehicles assessed from June 1st to October 1st.	192	$ 61,950.00	$ 929.72
No. of Motor Vehicles assessed from October 1st. to December 31st	93	$ 17,100.00	$ 216.70
Total	1919	$470,220.00	$12,404.62

Tax Rate: $29.92 Per M.

Abatements granted on 1929 Motor Vehicle Excise Tax Levy	$491.97
Abatements granted on 1931 Motor Vehicle Excise Tax Levy:	$ 41.17
Abatements granted on 1932 Motor Vehicle Excise Tax Levy:	$550.05

Abatements granted on 1928 Tax Levy:

Poll Tax Levy:	$248.00	
Personal Property Tax:	$529.52	
Real Estate Tax:	$ 76.51	
Total:		$ 854.03

Abatements granted on 1929 Tax Levy:

Poll Tax Levy:	$164.00	
Personal Property Tax:	$210.30	
Real Estate Tax:	$ 46.93	
Total		$ 421.23

Abatements granted on 1931 Tax Levy:

Real Estate Tax:		$ 122.82

Abatements granted on 1932 Tax Levy:

Poll Tax:	$ 6.00	
Personal Property Tax:	$ 14.00	
Real Estate Tax:	$1064.84	
Total:		$ 1,084.84

ADDITIONAL ASSESSMENTS MADE IN 1932:

Poll Tax:	$ 38.00
Old Age Assistance:	$ 19.00
Excise Tax:	$ 10.00

DENNIS E. O'CONNOR,
DANIEL V. FOGARTY,
HENRY L. HOLDEN,
Board of Assessors

Cemetery Commissioners' Report

In submitting their annual report the Board of Cemetery Commissioners wish to express their appreciation of the co-operation they have received from the Board of Public Welfare, through whose assistance they have been enabled to improve the old cemeteries at Palmer Center and Three Rivers and also to acknowledge the gifts of trees and shrubbery for beautifying the cemeteries.

Additional area has been purchased at Four Corners but more land is badly needed at Oak Knoll and should be acquired at once.

RECEIPTS

Appropriation:			$4500.00
Sale of lots:			
Oak Knoll	$ 59.00		
Four Corners	16.00		
Palmer Center	8.00		
		$ 83.00	
Care of lots	1433.25		
Grading lots	38.12		
Opening graves	537.70		
Foundations	131.46		
		2140.53	
			$2223.53

BILLS RECEIVABLE

F. P. Carroll, grading 1928	$ 13.50	
Benjamin Biron, graves 1930	13.00	
Mrs. B. F. Hathaway, care 1930-'31	4.00	
A. E. Fitch, care 1930	2.00	
E. F. Hulett, care 1931	2.00	
Mrs. W. H. Kenyon, foundation 1931	7.14	
Est. George Burford, grave 1931	8.00	
A. H. LaValle, care 1931-'32	6.00	
Elizabeth M. Cross, lot	20.00	
Herbert F. Robinson, care	2.00	
Charles S. Ruggles, care	2.00	
Yale H. Brown, care	2.00	
John K. Barker, care	2.00	
Mrs. L. C. Langewald, care	2.00	
Harriette M. Blanchard, care	2.00	
Mrs. Amy B. Studley, care	1.50	
Mrs. Agnes F. Wilson, care	2.00	
Mrs. B. B. Manchester, care	2.00	
G. E. Buck, care	2.00	
C. C. Barrett, care	2.00	
Mrs. Sadie Trumble, care	2.00	
Elizabeth A. McGee, care	2.00	
*William F. Cahill, foundations	4.00	
Joseph Belanger, grave	8.00	
J. Frank Loftus, grave	12.00	
		$ 125.14

* Paid since closing of books

EXPENDITURES

Salaries, orders drawn	135.00
Printing and postage	9.33
Supplies	103.14
Labor	3744.90
Trucks	241.50

Equipment and repairs	87.13	
Fertilizer	66.30	
All others	38.75	
Balance	73.95	
		$ 4500.00

Paid Robert L. McDonald, Treasurer		
Sale of lots	83.00	
Earnings	2140.53	
		$ 2223.53

PERPETUAL CARE FUNDS

	Principal	Present Condition
Henry Scism	$100.00	$114.52
John A. Squier	100.00	115.21
Calista E. Hendricks	100.00	109.47
Laura E. Child	500.00	511.94
Minnie K. Bennett	200.00	221.94
Avery W. Green	200.00	214.03
Waterman Fuller	200.00	223.48
John and Lucy Smith	200.00	212.71
W. A. Breckenridge	200.00	213.49
James W. Snow	100.00	111.18
Franklin Blanchard	100.00	108.91
John H. Haynes	200.00	231.88
Mary A. Shaw	100.00	106.31
Jane A. Gibson	100.00	116.81
E. B. Gates	200.00	219.23
Louise M. Waid	200.00	260.35
Amos O. Allen	100.00	116.58
Torrey Fund	100.00	115.22
Pliney Cooley	50.00	57.31
Henry G. Lomois	200.00	220.56

	Principal	Present Condition
William Holbrook	200.00	224.45
Maria Lawrence	500.00	645.47
Keyes Foster	100.00	106.90
Harriet Coolidge	200.00	238.33
Mrs. L. W. Brown	200.00	285.26
Eliza J. Kennerson	200.00	230.40
William Merriam	200.00	243.98
Mary Redding	50.00	56.94
D. S. Davis	200.00	212.58
Marshall Andrews	200.00	203.65
Ambrose M. Andrews	200.00	228.03
Enos Calkins	100.00	114.10
Samuel C. Rogers	200.00	233.32
Willard G. Kennerson	100.00	114.10
Maria B. Chapman G/B Lot	100.00	106.77
Maria B. Chapman S/C Lot	200.00	243.35
Julia H. Henry	100.00	116.61
Isaac King	150.00	161.01
Abel H. Calkins	100.00	112.10
Edward C. Sexton	100.00	115.36
Henry A. Moore	100.00	108.37
J. S. Koster	100.00	111.89
Melissa Hall	150.00	169.70
Jeremiah Long	1000.00	1042.94
Mary J. Plympton	100.00	102.85
Olymena P. Fuller	150.00	172.45
Abigail T. Nichols	50.00	55.74
Mary Hastings	100.00	114.10
Orrin B. Smith O. B. S. Lot	200.00	228.58
Orrin B. Smith T. B. S. Lot	100.00	115.36
Laura P. Green	100.00	115.36
J. H. Kenerson	100.00	107.15
William Harvey	150.00	176.13
Alden L. Fletcher	60.00	62.71

	Principal	Present Condition
Carrie A. Kurtz	100.00	112.02
Ralph Green	200.00	245.65
Meriva L. Capen	100.00	115.36
Minerva R. Olds	100.00	111.63
Otis C. Lyon	100.00	112.89
Hitchcock-Graves	100.00	114.10
Minerva M. Gates	200.00	232.08
Rogers-Paine	150.00	178.00
Elizabeth D. Moore	100.00	115.36
Mary E. Bailey	100.00	108.37
M. M. Rogers	100.00	101.21
Nellie S. Hooker	75.00	86.45
Ethan Warriner	100.00	110.41
Lizzie E. Fletcher	100.00	115.36
Andrew Pinney	100.00	129.88
Frank F. Marcy	500.00	529.29
Thomas McDougall	100.00	114.10
Sarah J. Winter	200.00	228.34
C. B. Fiske	200.00	230.85
Minnie B. Converse	500.00	577.27
Amelia M. Culver	100.00	112.89
Omer W. Marcy	100.00	112.89
Frank M. Eager	250.00	277.31
Maria Ritchie	100.00	112.89
Charles H. Burleigh— A. B. Lot	100.00	111.63
Julia A. Burleigh, B. B. Lot	100.00	114.10
C. H. & J. A. Burleigh, J. W. C. Lot	25.00	27.81
Emily M. Holdsworth	100.00	114.10
Sarah D. Smith	100.00	115.36
Hollowell P. Marcy	100.00	114.10
Josie M. Northrop	300.00	328.63
Ellis & F. M. Dodge	200.00	202.50

	Principal	Present Condition
Calvin Childs	100.00	110.97
Joseph A. Brown	500.00	571.09
Sarah L. Lee Snow	50.00	57.56
Abby J. Peirce	100.00	114.10
D. W. Taft	75.00	92.65
Henry Graves	50.00	55.74
William H. Osborne	50.00	55.74
Sarah E. Ward	50.00	55.74
George F. Sedgewick	100.00	112.89
George H. Cobb	50.00	54.30
B. M. Griswold	50.00	56.45
Thomas Bruce	100.00	111.63
H. H. Paine	50.00	52.61
Susan M. Page	100.00	114.10
Peebles Fund	100.00	114.10
George F. Merrick	100.00	114.10
Maria M. Hastings	200.00	227.34
Walter E. Stone	200.00	228.34
Mary A. Thayer	50.00	57.56
Lucy M. Shaw	100.00	114.10
Samuel Sharratt	100.00	111.63
George Robinson	200.00	242.16
Joseph F. Gerald	100.00	104.90
James F. Fenton	100.00	117.81
Liberty Jenks	200.00	227.53
Martha J. Mooers	200.00	224.19
Byram Woodhead	100.00	112.18
Almenia Hastings	100.00	112.18
Clara B. Fisherdick	100.00	112.18
Austin E. Gould	100.00	113.70
Susan Beebe	100.00	101.37
James I. Milliken	200.00	239.91
Christen Christiansen	50.00	56.73
Millie G. Rose	100.00	112.89

	Principal	Present Condition
Mary E. Murdock— F. M. M. Lot	100.00	112.47
Mary E. Murdock— L. B. Lot	100.00	112.47
Robert Chambers	100.00	112.47
Josiah P. Stevens	100.00	111.63
William A. Bennett	100.00	111.63
Charles W. Bennett	100.00	108.25
Charles E. Fuller	100.00	111.57
Frederick H. Conant	100.00	112.06
Joseph V. Clark	100.00	112.06
Robert Reid	100.00	106.06
Edwin B. Newell	100.00	111.63
Martha A. Shaw	211.00	278.40
August Carlson	100.00	115.20
Elizabeth R. Macomber	200.00	234.93
Thomas D. Frame	200.00	228.07
O. P. Allen	100.00	112.71
Albert A. Sherman	100.00	111.80
Charles A. Royce	100.00	111.80
Martin L. Farrington	100.00	111.13
Joseph H. Jones	150.00	166.73
Mary S. Moore	100.00	111.15
Horace R. Paine—H. H. Lot	50.00	55.31
Arthur W. Holbrook	100.00	111.32
James S. Morgan	200.00	207.42
Silas B. Keith	100.00	110.28
James H. Davis	100.00	113.50
George S. Peck	100.00	110.26
Nettie O. Coleman	50.00	54.96
Jennie C. Carpenter	100.00	107.32
Esther A. Graves	100.00	112.57
Nellie M. Bond	100.00	111.63
Cyrus W. Cross	100.00	111.83

	Principal	Present Condition
Lucy A. Hitchcock	100.00	110.89
John C. Green	100.00	109.94
Charles E. Fish	100.00	111.01
Lewis E. Royce	200.00	220.29
Henry McMaster	50.00	53.23
Bessie C. Jenks	100.00	109.61
Samuel W. Lyon	100.00	109.76
Orissa L. Merrifield	100.00	105.51
Edwin J. Duncan	50.00	52.78
Elizabeth Dyson	100.00	107.78
James Metcalf	100.00	104.68
Agnes Larkin	50.00	51.95
Hitchcock-Rice	100.00	104.50
Lewis A. Conant	100.00	104.02
Julia F. McKendrick	100.00	104.02
Nellie M. Sizer	100.00	103.53
William J. Smith	100.00	104.39
John W. Smith	50.00	52.14
Thomas J. Chalk	100.00	103.45
Edward T. Prindle	100.00	108.37
Justin W. Keith	200.00	218.94
Willis E. Shaw	100.00	106.85
John J. & Sarah J. McAdam	100.00	105.72
Charles E. Nicholson	100.00	105.85
Minnie Smith	100.00	104.94
Thomas W. Cole	100.00	105.94
George A. Branford	100.00	106.86
Merriam Fund	100.00	105.84
Joseph M. Allen	200.00	203.36
Charles M. Kempton	100.00	104.84
A. M. Billingc	100.00	106.50
Charles K. Gamwell	100.00	106.04
Grosvernor-Brown	50.00	51.48
Luther H. Gager	100.00	112.44

	Principal	Present Condition
L. Augusta Thompson	100.00	105.74
John M. Ramsdell	100.00	107.45
Henry S. Howe	200.00	208.34
Charles D. Fuller	100.00	103.14
Albert S. Geer	50.00	50.54
Clara V. Pendleton	100.00	103.41
Henry W. Calkins	50.00	51.31
Charles H. Hobbs	100.00	101.45
Albert D. Thomas	75.00	77.07
Hiram Converse	100.00	101.89
Isabelle H. Ballantine	200.00	205.81
Herman M. Kendall	50.00	50.75
Myron K. Chamberlin	100.00	101.14
Clara L. Converse	100.00	100.33
William A. Weld	100.00	100.00
Martin Salmonsen	50.00	50.00
Willis D. Geer	100.00	102.00
Charles F. Smith	200.00	200.00
Ocran Hanks	100.00	100.00
	$26,721.00	$29,857.41

Gain in Perpetual Care Funds $650.00

DAVID L. BODFISH,
LOUIS J. BRAINERD,
ALBERT S. GEER,

Cemetery Commissioners

NEGLECTED GRAVES

To the Board of Selectmen,

Gentlemen:

I hereby submit my report of the expenditure of the fund for the care of the Graves of the soldiers, sailors and marines who fought in the wars of the United States.

Amount of fund		$250.00
Paid Rev. M. J. Carroll—St. Thomas Cemetery	$ 52.00	
P. Coache—St. Anne's Cemetery	18.00	
Cemetery Commissioners	136.00	
M. D. Jones Co.—Markers	43.31	
Balance	.69	
		$250.00

Respectfully submitted,

DAVID L. BODFISH,

Superintendent of Graves.

Report of Sealer of Weights and Measures

For the year ending December 31, 1932

To the Honorable Board of Selectmen:

This department has sealed, corrected or condemned the following:

	Adj'd	Sealed	Cond'm'd
Platform Scales over 5000 lbs.	1	5	
Platform Scales under 5000 lbs.	17	45	
Counter Scales over 100 lbs.	1	1	
Counter Scales under 100 lbs.	5	29	
Beam Scales over 100 lbs.	3	5	
Beam Scales under 100 lbs.		1	
Spring Scales over 100 lbs.		5	
Spring Scales under 100 lbs.	32	50	2
Computing Scales over 100 lbs.	1	1	
Computing Scales under 100 lbs.	17	51	
Personal Weighing Scales		15	2
Prescription Scales		2	
Avoirdupois Weights	3	295	
Apothecary Weights		73	
Metric Weights		7	
Vehicle Tanks		4	
Liquid Measures		56	

Oil Jars		406
Gasoline Measuring Pumps	3	108
Gasoline Meters	1	4
Kerosene Pumps		21
Quantity Measures on Pumps	116	489
Oil Measuring Pumps	1	25
Molasses Pumps		1
Yard Sticks		12

Reweighing of Coke & Charcoal	4
Reweighing of Ice	3
Reweighing of Grain or Feed	18
Reweighing of Flour	45
Reweighing of Butter	20
Dry Commodities	16
Meats & Provisions	11
Fruits & Vegetables	29
Pastry	9
Bread	61
Mass. Sealed Bottles	1
Inspections of Hawkers' Scales	1
Inspections of Hawkers' Licenses	22

Totals

Adjusted	201
Sealed	1711
Condemned	4
Reweighings	216
Inspections of Scales & Licenses	24

Receipts of Office, Paid Treasurer $135.07

LOUIS LEVEILLEE,

Sealer of Weights & Measures.

Report of The Board of Public Welfare

The year just completed has been the most difficult in the Welfare history of the Town, owing to the great increase in the number needing aid; unemployment was the chief factor in causing the need of relief.

In 1931 this Board cared for 546 persons with settlements in the Town of Palmer; in 1932 it was compelled to care for 1055, an increase of 93.22%. The net cost in 1931 was $25,003.84; in 1932 it was $43,912.61, an increase of only 75.62%. The per capita cost in 1931 was $39, this being reduced to $34.93 in 1932.

These results have been attained by a rigid examination of all applicants, at the expenditure of a vast amount of time. About 60 applications for aid were made during the year which, after painstaking investigation, were denied; all these have so far managed without aid; had these been granted, the additional expense to the town would have been close to $30,000.

By securing a cash discount of 2% for prompt payment on practically all local bills, and buying by contract wherever possible instead of by the hand-to-mouth method, we have effected savings of over $1000 per year. Additional contracts are in contemplation for the coming year.

Attention is called to the greatly decreased cost in the operation of the Town Infirmary—$838.51 in 1932, against $1847.50 in 1931—in spite of the greater number cared for, and the expenditure of over $100 in repairs on the boiler; this has been condemned, after over 25 years of use, and a new heating plant will have to be installed before another winter.

The Board of Public Welfare has loaned to the Street Department, Cemetery Commissioners, and the Town Infirmary, Welfare workers to the amount of 8206 days at $2.50 per day, a total of $20,515.

We wish to express our appreciation to all the industries of the Town for their ready and hearty co-operation with this Board in the matter of investigations, and in other ways.

The present Board members have co-operated 100% in every way, without the slightest friction or discord.

Because of conditions in the local employment field, we are convinced that the coming year will bring an increased demand for relief, as new applications are increasing rapidly.

Through whom aided	No. Aided	Amount
Town Infirmary	19	$ 4979.39
In Homes and Private Families	916	36,000.57
Poor under Mothers Aid law	41	4711.94
Persons aided in other cities and towns having settlement in this town	79	4356.11
Persons aided in this town having settlement in other cities and towns	75	6157.59

Persons aided in this town having no settlement in Commonwealth	127	7134.95

Amount expended on last item will be reimbursed by State, also one-third of amount expended for Mothers Aid.

Amount expended on persons having settlement in other cities and towns will be reimbursed by city or town of settlement.

RECEIPTS

Appropriations:		
General Administration	$50,000.00	
Transfer from Overlay Reserve Account	7500.00	
Transfer from Surplus Revenue Account	7500.00	
Salaries of Board	540.00	
Town Physician	225.00	
Clerical Work	990.00	
		$66,755.00
Town Infirmary:		
Sale of Milk	$1603.70	
Produce	.75	
Stock	25.00	
Wood	1116.00	
Board of Inmates	637.00	
		$ 3382.45
Reimbursements:		
Cities and towns	$3595.88	
State	2456.95	

Individuals	852.17	
		$ 6905.00
Refund:	$ 227.21	
		$ 227.21
Total Receipts		$77,269.66
Abatements: $219.12		

PAYMENTS

Salaries:		
Board of Public Welfare	$ 540.00	
Town Physician	225.00	
Clerical Work	990.00	
		$1755.00
Administration Expenses:		
Transportation	$ 182.00	
Postage	20.64	
Telephones	88.09	
Sundry Items	4.00	
		$ 397.46
Town Infirmary:		
Warden and Matron	$1500.00	
Labor	277.35	
Provisions	1044.41	
Clothing	21.75	
Fuel	296.10	
Electricity	92.77	
Grain	673.23	
Seed and Fertilizer	209.21	
Medicine and Medical	77.07	

Equipment and Repairs	644.58	
Telephone	40.16	
Stock	12.00	
Insurance	71.60	
Papers and Stationery	14.16	
Boiler Inspection	5.00	
		$4979.39
Outside Poor:		
Cash	$ 5789.46	
Rent	4638.72	
Provisions	27,391.71	
Clothing	1043.07	
Fuel and Light	1828.03	
Board and Care	2468.42	
Furnishings	18.62	
Water Rent	9.00	
Private Hospitals	884.63	
City Hospitals	53.75	
Medical Aid in Homes	613.71	
For Other Cities and Towns	6157.59	
For State	7134.95	
Burials	204.50	
Labor	7.00	
Fertilizer	8.20	
Mass. Eye and Ear Infirmary	81.30	
Transportation	28.50	
		$58,361.16
Total Expenses		$65,493.01

NET COST OF CHARITIES

Total Expenses		$65,493.01
Less Receipts of Town Infirmary	$ 3382.45	

Less Reimbursements	6905.00	
Less Outstanding Bills	11075.74	
Less Refund	227.21	
		$21,590.40
Net Cost		$43,902.61
Overlay		$ 1,489.20

NET COST OF TOWN INFIRMARY

Total Expenses for 1932		$ 4,979.39
Less Receipts for 1932	$ 3382.45	
Less Outstanding Bills	758.43	
		$ 4,140.88
Net Cost		$ 838.51

REPORT OF WARDEN TO BOARD OF PUBLIC WELFARE

Receipts:		
Milk	$1603.70	
Produce	.75	
Stock	25.00	
Wood	1116.00	
Board	637.00	
		$ 3382.45
Disbursements:		
Paid Town Treasurer	$2745.45	
Balance Paid Direct to Town Treasurer	637.00	
		$ 3382.45

BILLS RECEIVABLE

For Milk	$ 112.93	
For Wood	211.50	
For Board	434.00	
		$ 758.43

INVENTORY

Furniture and Tableware	$ 600.00	
Food Supplies	197.23	
Live Stock	1155.50	
Hay, Grain, and Ensilage	1085.00	
Farm Implements	1100.00	
Wood, Coal, and Lumber	300.00	
		$ 4,437.73

No. of Inmates registered during year	19
Largest Number at one time	13
Number of Inmates at present	10

The Board recommends the following appropriations for its use during the year 1933:

Support of Poor	$60,000.00	
Clerical Work	1,100.00	
Salaries of Board	600.00	
Physician	500.00	
Boiler for Town Infirmary	1,300.00	
Painting Infirmary Buildings	400.00	
Total		$63,900.00

FRANK W. FLEURY, Chairman
THOMAS W. MANSFIELD, Sec'y
LOUIS E. CHANDLER

Board of Public Welfare

BUREAU OF OLD AGE ASSISTANCE

RECEIPTS

Appropriation	$5000.00	
		$5000.00

PAYMENTS

Town Cases:		
Cash	$3513.13	
Board	358.00	
Provisions	64.74	
Clothing	4.70	
Medical	105.58	
		$4046.15
For Other Towns:		
Cash	$ 213.15	
Board	137.00	
Medical	10.00	
Burial	100.00	
		$ 460.15
For State:		
Cash	$ 26.85	
		$ 26.85
Office Supplies	$ 3.93	
		$ 3.93

Salaries:		
Bureau of Old Age Assistance	$ 150.00	
Clerk	261.43	
		$ 411.43
Total Expenses		$4948.51
Overlay		51.49

Outstanding Bills due from State $2464.75

On Town cases after May 1, 1932, town will be reimbursed one-third by the State, pending any further change in the Old Age Assistance Act.

The Bureau recommends the following appropriations for its use during the year 1933:

Support	$6500.00	
Administration and Clerical Work	400.00	
Total		$6900.00

FRANK W. FLEURY, Chairman
THOMAS W. MANSFIELD, Clerk
LOUIS E. CHANDLER

Report of The Board of Health

To the Board of Selectmen and Citizens of Palmer:

The Board of Health of the Town of Palmer herewith submits its annual report for the year ending December 31, 1932.

TABLE NO. 1

	Diphtheria	Measles	Mumps	Scarlet Fever	Tuberculosis	Typhoid	Whooping Cough	Dog Bite	Pneumonia	Streptococcic Throats
January			3							3
February			1	3						
March				2	2				1	
April				5		1				
May	1	11		2			2			
June		3		1		2		2		
July				2			2			
August	1						1			
September				2						
October	1	1		16						
November		1		8						
December	2	3		2	3					
Totals	5	19	4	43	5	3	5	2	1	3

Number of Deaths reported from January 1, 1932 to January 1, 1933:

TABLE NO. 2

January	10
February	8
March	8
April	6
May	14
June	9
July	2
August	5
September	9
October	8
November	9
December	6
	94

TABLE NO. 3

	Total	Male	Female
Less than 1 year	12	7	5
1 to 2 years	1	0	1
2 " 3 "	0	0	0
3 " 4 "	1	0	1
4 " 5 "	0	0	0
5 " 10 "	0	0	0
10 " 15 "	0	0	0
15 " 20 "	3	3	0
20 " 30 "	5	3	2
30 " 40 "	1	0	1
40 " 50 "	7	5	2
50 " 60 "	15	9	6
60 " 70 "	17	12	5
70 " 80 "	16	2	14
80 " 90 "	10	5	5
90 " 100 "	1	0	1
Over 100 "	0	0	0
Stillborn	5	2	3
	94	48	46

RECEIPTS

From Appropriations:		
Salaries	$157.50	
Clerical Work	90.00	
Tuberculosis, Contagious Diseases and General Expenses	8,000.00	
Toxin-Antitoxin	100.00	
Meat and Milk Inspection	450.00	
		$ 8,797.50

From Licenses:		
Alcohol	24.00	
Milk and Oleo	56.00	
Pasteurization	20.00	
Bottling	15.00	
Undertakers	5.00	
Druggists	4.00	
		$ 124.00
From State:		
Tuberculosis	404.29	
		$ 404.29
Total Receipts		$ 9,325.79

EXPENDITURES

For:		
Salaries	$ 157.50	
Clerk	90.00	
Telephone	132.32	
Transportation	41.00	
Printing	5.15	
Sundry Items	2.72	
		$ 428.69
Contagious Diseases:		
Medicine and Medical Attendance	$229.47	
Loss of Wages	28.00	
Provisions and Fuel	60.22	
Hospital Care	1,087.60	
		$ 1,405.29

Tuberculosis:		
Hampshire County Sanatorium	2,122.26	
Rutland State Sanatorium	2,564.50	
Westfield State Sanatorium	868.00	
Lakeville State Sanatorium	397.00	
		$ 5,951.76
Toxin-Antitoxin:		
Administration	100.00	
		$ 100.00
Fumigation:	$ 28.00	
		$ 28.00
Inspection:		
Meat	$ 150.11	
Milk	264.17	
		$ 414.28
District Nurse	$1,000.00	
		$ 1,000.00
Vital Statistics:		
Births	$ 193.00	
Deaths	82.50	
Marriages	35.50	
		$ 311.00
		$ 9,639.02
Bills Receivable	$1,040.86	

REPORT OF INSPECTOR OF SLAUGHTERING

Palmer, Dec. 27, 1932

To the Board of Health of Palmer:

I have made the following inspections:

Hogs	106	Condemned	1
Beef	26		
Veal	23		
Sheep	1		

Respectfully submitted,

A. F. BENNETT,
Inspector of Slaughtering

REPORT OF MILK INSPECTOR

Palmer, Mass., Dec. 27, 1932

To the Board of Health of Palmer:

I have granted the following Milk Permits and Licenses:

Dealers' Licenses	106	@	.50	$53.00
Oleo Licenses	6	@	.50	$ 3.00
Producers' Permits		50	No Fee	

Have carefully inspected all places where milk is produced or sold, one or more times as seemed necessary.

Respectfully submitted,

A. F. BENNETT,
Milk Inspector

Report of License Commissioners

The License Commissioners met and organized April 12, 1932. It was voted, that the license fees be the same as the previous year. The following number of licenses were granted during the year.

Sunday	66
Common Victualers	32
Inn Holders	10
Third Class	3

MICHAEL J. SULLIVAN, Chairman

NEIL McDONALD, Clerk

OSCAR BRESSETTE

List of Jurors

In accordance with Chapter 234 of the General Laws, the Selectmen of the Town of Palmer have prepared the following list of inhabitants of said Town of Palmer as qualified to serve as Jurors for the year beginning July 1st, 1932.

Amman, August	Pine St., Palmer
Ayers, Albert	South Main St., Palmer
Baldwin, Walter J.	Knox St., Palmer
Banks, Howard	Walnut St., Palmer
Beauregard, Romeo P.	High St., Bondsville
Bengle, Alcide	Walnut St., Palmer
Blanchard, Albert A.	Main St., Three Rivers
Boissey, Wilfred	Main St., Three Rivers
Bouthillier, Raymond	Main St., Thorndike
Bowler, Michael	High St., Bondsville
Bradlenski, John	Walnut St., Palmer
Broton, Adam J.	State St., Bondsville
Brouillette, Edward A.	Grove St., Palmer
Cadieux, Moise	Church St., Thorndike
Calkins, Howard L.	Calkins Road, Palmer
Callahan, George	Walnut St., Palmer
Camerlin, George	Main St., Three Rivers
Cavanaugh, Bernard	Church St., Thorndike
Cavanaugh, Jeremiah	Bourne St., Three Rivers
Cavanaugh Joseph T.	Main St., Three Rivers
Cavanaugh, Michael	Bond St., Bondsville
Campbell, James T.	Church St., Thorndike
Campbell, John R.	North Main St., Palmer
Canning, Ralph E.	Holbrook St., Palmer
Capen, Herbert L.	Knox St., Palmer
Chapman, Thomas L.	State St., Bondsville
Christianson, Harold H.	Palmer Center, Palmer
Cordiali, Candido	Main St., Palmer
Dodge, Charles H.	Charles St., Three Rivers
Doherty, Charles B.	Pine St., Palmer
Donovan, John D.	Main St., Thorndike
Donovan, William P.	So. Main St., Bondsville

Douty, Earl	Chestnut St., Palmer
Ducharme, Moise	Ware Rd., Thorndike
Eldridge, Everett W.	Converse St., Palmer
Fitch, Wilfred H.	Central St., Palmer
Fitzgerald, James D.	Crawford St., Bondsville
Flint, George J.	Pleasant St., Palmer
Forsman, Henning W.	Palmer Rd., Bondsville
Fortune, George M.	Old Center Rd., Thorndike
Foskit Mahlon R.	Barker St., Three Rivers
Frydryk, Antoni	North St., Three Rivers
Frydryk, Wojiech	Belchertown Rd., Three Rivers
Gale, William H.	Central St., Palmer
Geer, Albert S.	High St., Three Rivers
Gervais, Wilfred J.	Pleasant St., Three Rivers
Grady, William H.	Central St., Palmer
Graveline, Joseph P.	Pleasant St., Three Rivers
Grohoski, Karol	South Main St. Palmer
Grzywna, Stanislaw	Main St., Three Rivers
Hallez, Alfonso	Main St., Thorndike
Harper, Alexander	Bourne St., Three Rivers
Haver, Andrew	North Main St., Palmer
Hodson, Frederick J.	Park St., Palmer
Holden, Henry L.	Thorndike St., Palmer
Hugli, Jacob	Pearl St., Palmer
Hurley, Thomas T.	South Main St., Palmer
Jashuhiewicz, Boleslaw	Pleasant St., Palmer
Johnson, Thorwald N.	Palmer Center, Thorndike
Jones, Oscar K.	Pleasant St., Palmer
Karczmarczyk Stanley	Pleasant St., Thorndike
Kargul, Franciszek J.	High St., Thorndike
Kelley, Maurice	Pine St., Palmer
Kerrigan, William B.	Forest Lake, Thorndike
Kolbusz, Joseph	North St., Three Rivers
Kulis, William	Palmer Rd., Three Rivers
Labuz, Frank	North Main St., Palmer
Laduke, Elton P.	Kelley St., Three Rivers
Lafara, Louis	Old Center Rd., Thorndike
Lamb, Frank	Pine St. Bondsville
Laviolette, Henry A.	Springfield St., Three Rivers
Lebida, Joseph J.	Church St., Thorndike
Lejman, Frank	Main St., Thorndike
Lewis, Kenneth	Kelley St., Three Rivers
Maitrow, William	South Main St., Palmer
Marcinek, John	High St., Thorndike
Markot, Stanley	Ruggles St., Three Rivers
Marsan, Adelard	Main St., Bondsville
Mastalercz, Stanley	Pleasant St., Thorndike
Matera, Wencenty	High St., Thorndike
Mazur, John	High St., Bondsville
Meader, Harold	Pine St., Palmer
Melberg, Carl F.	Park St., Palmer
Mercier, Louis	Pine St., Palmer
Milewski, Stanislaw	Belchertown Rd., Three Rivers
Motyka, George	Main St., Three Rivers
Moon, John	Park St. Palmer

Midura, John J.	Griffin St., Bondsville
Nelson, Everett	Maple St., Palmer
O'Dell, James	South Main St., Bondsville
Parkhurst, Luke W.	South Main St., Palmer
Pastuszak, Joseph	Belchertown Rd., Three Rivers
Piechota, Joseph F.	Palmer Rd., Bondsville
Pietryka, Powell J.	Main St., Three Rivers
Reed, Henry	Gay Ave., Thorndike
Roberts, George	Palmer Rd., Bondsville
Roman, Edward W.	Bourne St., Three Rivers
Rourke, William J.	Maple St., Palmer
Rusiecki, Wladyslaw	Main St., Three Rivers
Sharratt, Charles H.	Palmer Rd., Bondsville
Sird, Louis D.	Spring St., Bondsville
St. Amant, Joseph	Main St., Thorndike
Stickler, John	High St., Bondsville
Sullivan, Daniel J.	School St., Thorndike
Swain, Robert A.	Oak St., Three Rivers
Tellier, Phillip	Main St., Thorndike
Thomas, Francis	Park St., Palmer
Turkington, Samuel	South St., Three Rivers
Wallace, Thomas C.	Church St., Thorndike
Wlodyka, Marijan	High St., Thorndike
Zyblot, John J.	Jim Ash Rd., Bondsville

CHARLES A. CALLAHAN

DAVID B. SMITH

LUDWIK MARHELEWICZ

Board of Selectmen

Report of the Young Men's Library Association

To the Members of the Young Men's Library Association:

I submit herewith my annual report as Librarian for the year of 1932.

The circulation for the year was as follows:—

Main Library	45136
Bondsville Branch	13761
Thorndike Branch	6939
Three Rivers Branch	16109
Total	81945

This is the largest circulation we have had. It is 4650 ahead of last year and nearly 10700 ahead of 1928, which are our two next largest years.

Probably more than ever before, reading has become the chief diversion of many people.

H. M. HOWE,

Librarian.

Treasurer's report:—

Balance, Jan. 1, 1932		$2.05
Received from Town of Palmer	$3,500.00	
Received from Fines	54.00	
Received from Invested Funds	115.00	
		$3,669.00
		$3,671.05

Expenses:

Salaries	$2,365.14	
Books and Magazines	714.60	
Light, telephone and supplies	287.55	
Repairs	47.17	
Trucking	28.65	
Coal	216.60	
Sundries	6.75	
Balance, Jan. 1, 1933	4.59	
		$3,671.05

F. S. KEITH,
Treasurer.

State Auditor's Report

Summary of the essential features of the Report of an Audit of the Books and Accounts of the Town of Palmer, from June 11, 1930, to June 25, 1932, made by the Director of Accounts.

In compliance with the provisions of Chapter 44, sec. 40 of the General Laws, there is published below a summary of the essential features of the report of an audit of the books and accounts of the Town of Palmer, from June 11, 1930, to June 25, 1932, made by the Director of Accounts.

JOHN T. BROWN,
Town Clerk.
September 28, 1932

To the Board of Selectmen
Mr. Charles A. Callahan, Chairman
Palmer, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Palmer for the period from June 11, 1930, to June 25, 1932, made in accordance with the provisions of Chapter 44 of the General Laws. This is in the form of a report made to me by Mr. Edward H. Fenton, Chief Accountant of this Division.

Very truly yours,
THEODORE N. WADDELL
Director of Accounts

TNW:GY

Mr. Theodore N. Waddell

Director of Accounts

Department of Corporations and Taxation

State House, Boston

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Palmer for the period from June 11, 1930, the date of the previous audit, to June 25, 1932, and submit the following report thereon:

The financial transactions, as recorded on the books of the several departments receiving or disbursing money for the town or committing bills for collection, were examined, checked, and verified.

The books and accounts of the town bookkeeper were examined and checked in detail. The recorded receipts were checked with the treasurer's books and with the records in the departments receiving money for the town, while the payments were compared with the treasury warrants and with the treasurer's record of payments. The appropriations, as entered in the ledger, were checked with the town clerk's record of town meetings, and other ledger accounts were checked with information in the departments in which the transactions originated. The ledger was analyzed, a trial balance was taken off, and a balance sheet, showing the financial condition of the town on June 25, 1932, was prepared and is appended to this report.

The books and accounts of the treasurer were examined and checked. The receipts, as recorded, were compared with the records in the departments collecting money for the town and with the other sources from which money was paid into the town treasury, while the payments were checked with the selectmen's warrants

authorizing them. The cash book was footed, and the cash balance was proved by reconciling the bank balance with a statement received from the bank.

The payments of debt and interest were verified by checking to the cancelled securities on file and by a comparison with the amounts falling due during the period audited.

The savings bank books representing the investment of trust funds in the custody of the treasurer were examined and listed. The income was proved and the withdrawals were checked and verified by a comparison with the recorded receipts of the town treasurer.

The books and accounts of the collector were examined and checked. The town and district taxes, as well as sidewalk and curbing assessments, outstanding at the time of the previous examination, were audited, and all subsequent commitments of poll, personal, real estate, motor vehicle excise, and old age assistance taxes were proved with the assessors' commitment warrants.

The collections entered in the cash books were checked with the commitment lists, the payments to the town and district treasurers were verified, the abatements were checked, and the outstanding accounts were listed and proved with the bookkeeper's ledger.

A further verification of the outstanding accounts was obtained by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

The tax collector's cash on hand was verified by an actual count.

The financial accounts of the town clerk were examined. The receipts for dog licenses issued on behalf of the county and for sporting licenses issued on behalf of

the State were checked with the records of licenses issued. The payments to the county treasurer and to the Division of Fisheries and Game, respectively, were verified, and the cash on hand was proved by an actual count.

The surety bonds of the town treasurer and tax collector were examined and found to be in proper form. The town clerk's bond is in the form of a renewal certificate, in which connection attention is called to Chapter 94, Acts of 1931, which requires town clerks to file a fidelity bond annually.

The clerical work of the bookkeeper, treasurer, and tax collector is carefully and accurately performed.

The receipts for licenses issued by the selectmen were checked with the records of licenses granted, and the payments to the treasurer were verified.

The license commissioners' records of licenses granted were checked with the recorded receipts for licenses, and the payments to the treasurer were verified by a comparison with the treasurer's books. It was noted that it has been the practice to grant licenses each year to those persons who received similar licenses in the previous year, and it appears that a number of licenses granted are not desired or issued. It is recommended that only such licenses be granted as are applied for annually.

The accounts of the sealer of weights and measures were examined. The receipts for sealing and adjusting weights and measures were checked with the record of work done. The payments to the treasurer were verified and the cash on hand was proved by an actual count on July 14, 1932.

The accounts of the health, sewer, highway, public welfare, soldiers' relief, and school departments were examined. The departmental records of charges and of abatements or allowances were compared with the book-

keeper's ledger. The recorded receipts were checked and the payments to the treasurer were verified by a comparison with the treasurer's cash book.

The accounts of the cemetery commissioners were examined. The charges for general care, sale of lots, etc., were listed and analyzed. The recorded collections were compared with the payments to the treasurer, the outstanding accounts were listed and proved, and the cash balance on July 14, 1932, was proved by reconciling with a statement received from the bank of deposit.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, as well as tables showing the transactions and condition of the trust funds.

On behalf of my assistants and for myself, I wish to express appreciation for the co-operation received from all town officials during the process of the audit.

Respectfully submitted,

EDW. H. FENTON

Chief Accountant

EHF:GY

TOWN OF PALMER
Balance Sheet — June 25, 1932
GENERAL ACCOUNTS

Assets		
Cash,		$96,401.66
Accounts Receivable:		
Taxes:		
Levy of 1930	$13,601.12	
Levy of 1931,	44,969.02	
Levy of 1932,		
Polls,	5,328.00	
		63,898.14
Old Age Assistance Taxes:		
Levy of 1931,	$324.00	
Levy of 1932,	2,728.00	
		3,052.00
Motor Vehicle Excise Taxes:		
Levy of 1930,	$354.41	
Levy of 1931,	1,003.34	
		1,357.75
Special Assessments:		
Sidewalks and Curbing,		5,914.69

Liabilities and Reserves		
Temporary Loans:		
In anticipation of Revenue 1932,		$225,000.00
Trust Fund Income:		
Merrick Fund,	$17.00	
Thompson Fund,	21.40	
		38.40
Special State Tax, Old Age Assistance:		
1931,	$19.00	
1932,	2,728.00	
		2,747.00
Appropriation Balances,		163,633.86
Reserve Fund — Overlay Surplus,		11,246.20
Overlays Reserved for Abatements:		
Levy of 1930,	$3,145.13	
Levy of 1931,	4,036.59	
		7,181.72
Revenue Available When Collected:		
Motor Vehicle Excise Tax,	$1,357.75	

Tax Titles,		333.52
Departmental:		
Highway,	$5.87	
Public Welfare,	1,414.52	
Old Age Assistance,	2,528.75	
School,	4,058.14	
Miscellaneous,	190.70	
Cemetery,	841.66	
		9,039.64
Revenue 1932:		
Appropriations,	$355,518.86	
Less Poll Taxes Assessed and Estimated Receipts Collected,	—28,672.65	
		326,846.21
Overdrafts:		
Forest Warden,	$965.72	
Forest Lake Road,	1,972.65	
		2,938.37
		$509,781.98

Special Assessment,	5,914.69	
Town Tax Title,	285.19	
Fire District Tax Title,	48.33	
Departmental,	9,039.64	
		16,645.60
Surplus Revenue,		83,289.20
		$509,781.98

DEBT ACCOUNTS

Net Funded or Fixed Debt,	$178,000.00
	$178,000.00

DEBT ACCOUNTS

Macadam Pavement Loan,	$2,000.00
East Main Street Loan,	17,000.00
School Loan — Acts of 1920,	107,000.00
New High School Loan,	6,000.00
Wire Mill District School Loan,	31,000.00
Bondsville Grammar School Loan,	15,000.00
	$178,000.00

TRUST ACCOUNTS

Trust Funds, Cash and Securities,	$31,791.35
	$31,791.35

TRUST ACCOUNTS

Merrick Fund,	$850.00
Thompson Fund,	951.28
Cemetery Perpetual Care Funds,	29,990.07
	$31,791.35

Tax Collector's Report

Account of 1930

Outstanding Jan. 1, 1932	$21,675.08	
Interest	1,817.45	
		$23,492.53
Paid Treasurer	15,692.16	
Tax Titles	178.00	
		15,870.16
		$7,622.37
Cash on hand Jan. 1, 1933		3,125.21
Outstanding December 31, 1932		$4,497.16

Account of 1931

Outstanding Jan. 1, 1932	$66,520.32	
Interest	1,214.16	
Added Assessments	167.66	
Motor Vehicle Taxes abated after payment	32.20	
		$67,934.34

Paid Treasurer	27,787.01	
Abatements	163.99	
		27,951.00
		39,983.34
Cash on hand Jan. 1, 1933		6,551.85
Outstanding December 31, 1932		$33,431.49

Account of 1932

Assessors' Warrants to be Collected	$299,503.38	
Interest	124.41	
		$299,627.79
Paid Treasurer	188,000.00	
Abatements	1,634.89	
		189,634.89
		109,992.90
Cash on hand Jan. 1, 1933		39,022.15
Outstanding December 31, 1932		$70,970.75

Respectfully submitted,

JOHN T. BROWN,

Tax Collector

Auditors' Report

TREASURER'S REPORT

Receipts

Balance on hand January 1, 1932			$ 86,790.03
Anticipation of Revenue Loans		$375,000.00	
John T. Brown, Tax Collector:			
Taxes and Interest	1928	8.19	
Taxes and Interest	1929	36.81	
Taxes and Interest	1930	15,692.16	
Sidewalk Assessment	1930	207.92	
Interest on Assessment	1930	25.29	
Taxes and Interest	1931	27,787.01	
Taxes and Interest	1932	188,000.00	
State Gasoline Tax		9,030.16	
Commonwealth of Massachusetts:			
Taxes, Reimbursements, etc.		79,641.26	
County of Hampden:			
Forest Lake Road Account		798.42	
All other sources		27,110.53	
			723.337.75
			$810,127.78

Disbursements

Paid out on Selectmen's Warrants	$792,845.35	
Balance on hand December 31, 1932	17,282.43	
		$810,127.78

TAX COLLECTOR'S REPORT

Account of 1930

Outstanding Jan. 1, 1932	$21,675.08	
Interest	1,817.45	
		$23,492.53
Paid Treasurer	15,692.16	
Tax Titles	178.00	
		15,870.16
		$7,622.37
Cash on hand Jan. 1, 1933		3,125.21
Outstanding December 31, 1932		$4,497.16

Account of 1931

Outstanding Jan. 1, 1932	$66,520.32	
Interest	1,214.16	
Added Assessments	167.66	
Motor Vehicle Taxes abated after payment	32.20	
		$67,934.34

Paid Treasurer	27,787.01	
Abatements	163.99	
		27,951.00
		39,983.34
Cash on hand Jan. 1, 1933		6,551.85
Outstanding December 31, 1932		$33,431.49

Account of 1932

Assessors' Warrants to be Collected	$299,503.38	
Interest	124.41	
		$299,627.79
Paid Treasurer	188,000.00	
Abatements	1,634.89	
		189,634.89
		109,992.90
Cash on hand Jan. 1, 1933		39,022.15
Outstanding December 31, 1932		$70,970.75

Respectfully submitted,

FRED S. POTTER,
ELMER J. THOMAS,
WILLARD S. FRENCH,

Auditors.

TOWN CLERK'S REPORT

Dog Licenses

Licenses Issued:—1931				
Males	1	@	$2.00	$ 2.00
Licenses Issued:—1932				
Males	452	@	2.00	904.00
Females Spayed	85	@	2.00	170.00
Females	56	@	5.00	280.00
	594			$1,356.00
Less Fees	594	@	.20	118.80
				$1,237.20

Payments to County Treasurer:			
June 1932	477	$972.60	
Dec. 1932	117	264.60	
	594		$1,237.20

Respectfully submitted,

FRED S. POTTER,
ELMER J. THOMAS,
WILLARD S. FRENCH,

Auditors.

CEMETERY COMMISSIONERS' ACCOUNT

Appropriation		$4,500.00
Expenditures	$4,426.05	
Balance	73.95	
		$4,500.00

Amount collected and paid Town Treasurer as follows:		
Sale of Lots	$ 83.00	
Care of Lots	1,433.25	
Grading	38.12	
Opening Graves	537.70	
Foundations	131.46	
		$2,223.53

PERPETUAL CARE FUNDS

Balance, Jan. 1, 1932		$28,992.65
New Funds added during year	$650.00	
Interest for 1932	1,240.51	
		1,890.51
		$30,883.16
Care of Lots for the year		1,025.75
Perpetual Care Funds, Dec. 31, 1932		$29,857.41

SEALER OF WEIGHTS AND MEASURES

Fees collected 1932 as per receipt book:		$135.07
Paid Town Treasurer as follows:		
March 1, 1932	$ 5.66	
July 15, 1932	73.95	
December 31, 1932	55.26	
Jan. 20, 1933	.20	
		$135.07

Respectfully submitted,

FRED S. POTTER,
ELMER J. THOMAS,
WILLARD S. FRENCH,
Auditors.

TOWN INFIRMARY

Receipts

Cash receipts as per books		$2,745.45
Charges for Board		637.00
		$3,382.45

Payments

Paid Town Treasurer by Infirmary	$2,745.45	
Paid Town Treasurer, direct	637.00	
		$3,382.45

Bills Receivable

Milk	$112.93	
Wood	211.50	
Board	434.00	
		$ 758.43

Respectfully submitted,

FRED S. POTTER,
ELMER J. THOMAS,
WILLARD S. FRENCH,

Auditors.

ANNUAL REPORTS

OF THE

SCHOOL COMMITTEE

FOR THE YEAR ENDING

DECEMBER 31, 1932

School Committee's Report

The School Committee would like to call your attention to the section in the Report of the Superintendent of Schools under heading of "Economy," and to state that their object this year, and in looking ahead for next year, is to run the schools as economically as it is possible to do, without impairing efficiency.

A change has been made this year in the number of grades in the Elementary Schools from nine years to eight years. This is in line with all other cities and towns in this State, with the exception of two towns smaller than Palmer. The Committee believes this will increase the efficiency, and decrease the cost. It will take about two years to accomplish this.

The Committee wishes to take this opportunity of thanking the superintendent of schools, the teachers, and all others in the School Department, as well as the citizens of the Town, for their co-operation in the more or less difficult problems which have faced the School Committee this year.

CARL KING

Chairman

January 16, 1933.

School Committee, 1932-1933

CARL KING, Chairman
CLIFTON H. HOBSON, Secretary

Dr. Charles Giroux	Term expires 1935
Dennis J. Horgan	Term expires 1935
John F. Shea	Term expires 1934
M. Wm. Holden	Term expires 1934
M. Rachel Holbrook	Term expires 1933
*Dr. George A. Moore	Term expires 1933
†Carl King	Term expires 1933

* Resigned February 18, 1932.
† Appointed March 23, 1932

Regular meetings of the School Committee are held at 8:00 p. m. on the Tuesday before the last Friday of each school month.

All bills must be in the hands of the Superintendent on the Monday before the above date.

Superintendent of Schools, Clifton H. Hobson
Office, High School Building, Telephone 54.
Office Hours:—8 a. m. to 12 m., 1 to 5 p. m.
Saturdays, 9 a. m. to 12 m.

CALENDAR

HIGH SCHOOL

Winter Term:
Begins January 3, 1933; ends February 23, 1933
Spring Term:
Begins March 6, 1933; ends April 28, 1933
Summer Term:
Begins May 8, 1933; ends June 30, 1933
Fall Term:
Begins September 5, 1933; ends December 22, 1933
Winter Term:
Begins January 2, 1934; ends February 23, 1934
Spring Term:
Begins March 5, 1934; ends April 27, 1934
Summer Term:
Begins May 7, 1934; ends June 29, 1934

OTHER SCHOOLS

Winter Term:
Begins January 3, 1933; ends February 23, 1933
Spring Term:
Begins March 6, 1933; ends April 28, 1933
Summer Term:
Begins May 8, 1933; ends June 16, 1933
Fall Term:
Begins September 5, 1933; ends December 22, 1933
Winter Term:
Begins January 2, 1934; ends February 23, 1934
Spring Term:
Begins March 5, 1934; ends April 27, 1934
Summer Term:
Begins May 7, 1934; ends June 15, 1934

VACATIONS — ALL SCHOOLS

Winter—
February 25, 1933, to March 5, 1933, inclusive

Spring—
April 29, 1933, to May 7, 1933, inclusive

Summer—
(Grades):
June 17, 1933, to September 4, 1933, inclusive
(High):
July 1, 1933, to September 4, 1933, inclusive

Fall—
December 23, 1933, to January 1, 1933, inclusive

Winter—
February 24, 1934, to March 4, 1934, inclusive

Spring—
April 28, 1934, to May 6, 1934, inclusive

Summer—
(Grades):
June 16, 1934, to September 3, 1934, inclusive
(High):
June 30, 1934, to September 3, 1934, inclusive

HOLIDAYS

Washington's Birthday, Patriot's Day, Memorial Day, Labor Day, Columbus Day, Convention Day, Armistice Day, Thanksgiving (with day following).

Report of Superintendent of Schools

To the School Committee of the Town of Palmer:

I herewith present my twenty-second annual report as Superintendent of Schools in Palmer. This is the fortieth in the series of reports issued by the superintendents of the town.

ATTENDANCE

The attendance statistics for the school year of 1931-32 were as follows:—Enrollment 2,410; Average Membership, 2,247.860; Average Attendance, 2,168.899; Per Cent. of Attendance, 96.48; Tardinesses, 439. Our attendance figures show a healthy condition exists in the schools.

HEALTH WORK

Our health work has been kept upon a high plane of efficiency during the past year. All of our usual health measures have prevailed without impairment.

PROMOTIONS

The promotion statistics in the grades for the last school year were as follows:—Number of Pupils, 1,737; Promoted Unconditionally, 1,414—Percent., 81.40; Promoted Conditionally, 210—Percent., 12.09; Not Promoted, 113—Percent., 6.51.

SCHOOL SAVINGS

The report of school savings for the last school year, September, 1931, to July, 1932, is as follows:—Number of Collections, 279; Number of Deposits, 25,310; Amount of Deposits, $5,602.06.

The combined School Savings from date of inception, November 1, 1921, to July 1, 1932, are:—Number of Deposits, 262,150; Amount of Deposits, $72,427.16.

STATE READING PLAN

The results for the last school year were as follows:—Enrollment, 1,128; Certificates, 1,258; Percent., 111.52.

HIGH SCHOOL ENROLLMENT

Beginning in the fall of 1930, there has been a large and constant increase in high school enrollment. There have been, in the past three years, increases of 60, 100, and 60, respectively, increasing our enrollment from approximately 330 to 550, about 70%. This increase of 220 has been taken care of with the addition of only four teachers, one teacher for every 55 pupils—real economy. In the fall of 1933, an additional 100 pupils will undoubtedly enter, making an enrollment of 650 pupils, or approximately 100% increase in four years. This is a tremendous growth.

As a comparative basis for appreciating the growth, let it be stated that in 1917, 8% of the total school enrollment was in the high school; in 1927, 13%; in 1930, 20%; and in 1933, it will be approximately 27%.

This is a considerable shift from the lower-cost level of grade education to the higher-cost level of high school education. As a practically universal fact, high school education costs two dollars for every one dollar spent on grade education. Handling such a situation on a decreas-

ing, not increasing, budget is absolute economy. Savings are not secured only when a cut is made in the amount requested; they can be equally made in not asking for what should be requested.

COST

The annual report of the State Department of Education for the year ending November 30, 1932, shows some interesting facts regarding educational costs.

In this State Report, statistics are given for every one of the 355 towns and cities in the State, which are divided into four groups: Group I, Cities (There are 39.); Group II, Towns of 5,000 Population or over—Palmer is a member of this group (There are 83.); Group III, Towns of less than 5,000 Population and maintaining high schools (There are 108.); Group IV, Towns of less than 5,000 Population and not maintaining high schools (There are 123.).

The average cost per pupil based on net average membership for each Group, the State, and Palmer is as follows:

Group I,	$103.01
Group II,	93.11
Group III,	97.14
Group IV	105.94
State,	100.38
Palmer,	80.08

Palmer's cost is $22.93 less than that of Group I; $13.03 less than that of Group II, her own group; $17.06 less than that of Group III; $25.86 less than Group IV; $20.30 less than that of the State.

Compared over a period of the past fourteen years, the average cost per pupil based on average membership for each group, the State, and Palmer was:—

Total Cost Per Pupil

	Gr. I	Gr. II	Gr.III	Gr. IV	State	Palmer
1917	$ 47.68	$43.55	$46.20	$ 51.40	$ 46.82	$30.44
1918	52.25	46.39	50.21	*	*	34.35
1919	58.07	53.96	58.44	56.66	57.20	38.58
1920	73.65	67.78	71.64	69.19	72.12	44.99
1922	81.38	76.02	80.87	83.58	80.35	73.59
1923	85.13	78.40	82.79	86.58	83.65	77.55
1924	88.43	80.19	85.39	89.03	86.54	79.07
1925	90.09	82.72	88.78	92.88	88.52	78.87
1926	95.32	85.13	90.74	95.00	92.77	76.09
1927	100.19	87.53	92.34	97.24	96.72	81.77
1928	101.24	89.61	94.60	100.53	98.15	83.28
1929	103.61	91.91	97.40	102.13	100.50	85.84
1930	103.82	92.30	98.18	105.59	100.82	84.44
1931	103.01	93.11	97.14	105.94	100.38	80.08
Average	$84.56	$76.34	$81.05	$87.36	$84.96	$67.78

* Missing in State Report.

Compare Palmer's **average**—$67.78—of the **average costs** for the fourteen years with that of each group and of the State. You will find it $16.78 **less** than that of Group I; $8.56 **less** than that of Group II; $13.27 **less** than that of Group III; $19.58 **less** than that of Group IV; $17.18 **less** than that of the State.

On the basis of relative rank for the 355 towns and cities in the State, Palmer, for 17 years, ranked as follows:

Year	Rank
1913	334
1915	335
1917	342
1918	339
1919	342

1920	346
1921	347
1922	230
1923	216
1924	229
1925	258
1926	293
1927	259
1928	261
1929	253
1930	274
1931	304
Average Rank—17 yrs.	292

During these 17 years, Palmer ranked 67th in population, and only 292nd in cost per pupil. In other words, while ranking practically in the first sixth in the State in population, Palmer has ranked practically in the last sixth in cost per pupil.

The cost per pupil in average membership for the fiscal year of 1931 in towns and cities within an approximate radius of twenty-five miles was as follows:

Agawam	$87.64	Hardwick	103.36
Amherst	104.16	Hampden	133.60
Barre	83.73	Holland	256.84
Belchertown	89.92	Holyoke	112.43
Brimfield	172.63	Longmeadow	127.16
Brookfield	99.63	Ludlow	87.05
Chicopee	85.72	Monson	92.48
Dana	175.54	Montague	93.50
East Brookfield	86.23	North Brookfield	96.94
Easthampton	76.70	Palmer	80.08
East Longmeadow	97.66	Spencer	84.97
Enfield	171.85	Springfield	131.78
Greenwich	217.39	Sturbridge	92.55

Wales	133.98	West Brookfield	110.76
Ware	89.45	West Springfield	99.04
Warren	94.07	Wilbraham	99.86

A study of these costs shows that, with one exception, out of thirty-two communities, Palmer has the lowest cost. The towns and cities are not hand-picked; they were selected because of their propinquity.

The requested appropriation for last year was $181,454.40. The amount granted by Town Meeting was ten per cent. less, or $163,308.97. The amount expended was $157,331.31. The balance unexpended was $5,977.66. The difference between the amount requested and the amount expended was $24,123.09, or 13%.

The re-imbursements and revenues received and receivable during 1932 were:—General School Fund (State), $24,995.00; Vocational School (State), $394.68; State Ward's Tuition, $2,208.18; Other Tuition, $6,938.73; Rentals, etc., 524.73; Insurance, $137.16; Total, $35,198.48. The amount spent from money raised by town tax was $122,135.83.

In 1931, school expenditures amounted to $174,228.45. Re-imbursements and receipts were $27,122.57. The net direct cost was $147,105.88.

Comparing 1931 and 1932, the expenditures in 1932 were $16,894.14 less; the re-imbursements and receipts were $8,075.91 more; and the net direct cost was $24,970.05 less.

ECONOMY

The School Department has, since 1925 when the bottom fell out of the cotton mill business, attempted to practice economy.

Last year, in making a request for appropriation, about 90% of what normally should have been asked for was requested. This request was cut 10% by Town Meeting, giving about 19% of what normal operation would have cost. In addition to this, about $6,000 was turned back as an unexpended balance. The saving on requested appropriation was 13%; on normal budget, 22%.

The past year many savings were made—some large and some small. Salary reduction—10%—netted about $13,600; transportation change, $3,000—on a full-year basis it will be about $7,000.00; insurance reduction in coverage, $1,900.00; elimination of music and drawing supervisors, $1,400.00—on a full-year basis it will be $3,450; not filling a vacancy, $540.00—on a full-year basis it will be $1,350; etc.

It will be possible, without further eliminations or reductions, to operate in 1933 for about $151,000. This is $30,000 less than requested last year, or 16 2/3%.

The cutting of a school budget is a delicate operation; it cannot be ruthlessly done. Drastic cuts cannot be made without hurting education. The chief consideration should be that of the children; their interests should be jealously and zealously guarded. Thus far, drastic action has been avoided; positive injury has not been inflicted; sanity has prevailed; educational opportunities have been kept open. Let us hope that such a condition will prevail throughout this year. Let us remember the wisdom handed out by H. G. Wells when he says that civilization is a race between catastrophe and education.

CONCLUSION

This report is very brief. Fuller information on any subject will be furnished upon request.

Appreciation is extended to all who have helped the cause of education locally during the past year.

Respectfully submitted,

CLIFTON H. HOBSON,

Superintendent of Schools

Palmer, Massachusetts, January 5, 1933.

COST LESS REIMBURSEMENTS AND REVENUES RECEIVED AND RECEIVABLE

1932

*General School Fund	$24,995.00	
*Vocational School	394.68	
Tuition:		
*State Wards	2,208.18	
Towns	6,938.73	
Rentals	491.20	
Telephones	4.75	
Sale of Merchandise	28.78	
Insurance	137.16	
		$35,198.48
Expenditures	$157,331.31	
Reimbursements and Receipts	35,198.48	
Net Direct Cost		$122,132.83
Average Membership		2,264.16
Cost Per Pupil Based on Average Membership		$53.94†

* From State of Massachusetts

† This, in reality, is the cost per pupil based on money raised by taxation. The appropriation was $163,308.97. A balance of $5,977.66 was unexpended, making the total expenditure $157,331.31. Our reimbursements and received and receivable revenues were $35,198.48. The amount spent, therefore, from money raised by taxation was $122,132.83.

FINANCIAL STATEMENT FOR YEAR—1932

	Appro. Requested	Appro. Granted 10% Less	Expended	Balance
Commercial	$ 8,040.00	$ 7,236.00	$ 7,398.87	$ —162.87
Fuel & Light	6,125.00	5,512.50	5,519.89	—7.39
Furniture and Furnishings	500.00	450.00	560.83	—110.83
General Expenses	8,110.00	7,299.00	7,156.69	142.31
Janitors' Salaries	11,275.00	10,147.50	10,203.57	—56.07
Maintenance of Buildings and Grounds	2,400.00	2,160.00	2,227.97	—67.97
Music, Manual Training and Drawing	3,800.00	3,420.00	2,376.21	1,043.79
Other Expenses	7,877.55	7,089.80	5,230.00	1,859.80
Repairs	1,500.00	1,350.00	541.02	808.98
Teachers' Salaries	106,468.14	95,821.33	95,217.27	604.06
Textbooks and Supplies	6,000.00	5,400.00	4,850.74	549.26
Transportation	15,938.10	14,344.29	12,627.64	1,716.65
Additional Week's Salaries	3,420.61	3,078.55	3,420.61	—342.06
	$181,454.40	$163,308.97	$157,331.31	$ 5,977.66

Town Warrant

COMMONWEALTH OF MASSACHUSETTS

County of Hampden, Town of Palmer

To either of the Constables of the Town of Palmer, in said County,

GREETING:

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn all the inhabitants of the Town of Palmer, qualified to vote in elections of town officers, to meet at the several polling places in said Palmer, designated by the Selectmen, to wit: In Precinct A, in the High School Gymnasium on Converse Street in the Depot Village; in Precinct B, at the Thorndike Grammar School in Thorndike; in Precinct C, at the Three Rivers Grammar School in Three Rivers, and in Precinct D, at the Bondsville Grammar School in Bondsville, on Monday, the sixth day of February, A. D. 1933, at six o'clock in the forenoon, then and there to give in their votes on one ballot to precinct officers of the several voting precincts of said town, for the following officers, to wit: Three Selectmen, a Town Treasurer, Collector of Taxes, three Auditors, five Constables, three License Commissioners, and a Tree Warden, all for the term of one year; a Town Clerk, one Member of the Board of Public

Welfare, one Assessor, one Member of the Board of Health, one Cemetery Commissioner, two Members of the School Committee and two Members of the Planning Board, all for the term of three years.

The polls will be open at six o'clock in the forenoon and will be closed at three-thirty o'clock in the afternoon.

And you are further hereby required to notify and warn the inhabitants of said Palmer, qualified to vote in town affairs, to meet at the Town House at Four Corners, in said Palmer, on Monday, the thirteenth day of February, A. D. 1933, at seven o'clock in the evening, then and there to act on the following articles, viz:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To choose all other usual town officers.

Article 3. To act on the reports of the town officers.

Article 4. To raise money and make appropriations to defray expenses of the town for the ensuing year.

Article 5. To see if the town will authorize the Town Treasurer with the approval of the Selectmen, to borrow during the ensuing financial year, in anticipation of the revenue of said year, such sums of money as may be necessary for current expenses of the town, but not exceeding in the aggregate the amount permitted by law, giving the note or notes of the town therefor, payable within one year from the date thereof, all debts incurred under authority of this vote to be paid from the revenue of the said financial year.

Article 6. To hear and act on the reports of committees.

Article 7. To choose committees and give them instructions.

Article 8. To determine the manner and state the terms and conditions of collecting the taxes for the ensuing year, and fix the compensation of the collector of taxes.

Article 9. To see if the town will raise and appropriate money to convey pupils to and from public schools, and instruct the school committee as to the manner of letting the contract for such conveyance.

Article 10. To see if the town will raise and appropriate money for the Young Men's Library Association, or take any action relative thereto.

Article 11. To see if the town will vote to raise money for the observance of Memorial Day.

Article 12. To see what action the town will take in respect to lighting the streets and whether it will authorize the selectmen to make contract therefor, and raise and appropriate money for the same.

Article 13. To see what action the town will take in reference to the planting and preservation of shade trees.

Article 14. To see if the town will raise and appropriate money for the improvement of cemeteries.

Article 15. To see what action the town will take relative to suits and claims now pending against the town.

Article 16. To see if the town will appropriate money for the suppression of gypsy, brown-tail and satin moths and elm tree beetles, and other insect pests.

Article 17. To see if the town will vote to raise and appropriate money for the insurance and maintenance of the auto fire trucks for the ensuing year, or take any action relative thereto.

Article 18. To see if the town will appropriate such

sums of money as may be necessary to defray the cost of rent, janitor service and maintenance of the town offices in the Holbrook Building.

Article 19. To see if the town will vote to sprinkle or spread upon its public ways, or parts thereof, water or any liquid or material suitable for laying or preventing dust and preserving the surface of such ways and for sanitary purposes, the cost thereof to be assessed upon abutting estates, or take any action relative thereto.

Article 20. To see if the town will vote to raise and appropriate the sum of $1000.00 to help defray the cost of maintaining the District Nurse.

Article 21. To see if the town will vote to maintain police in the several villages, authorize the selectmen to make rules and regulations for the government of all the police officers of the town, and raise and appropriate money for the same.

Article 22. To see if the town will raise and appropriate money to meet the town's share of the cost to the County of Hampden for providing adequate hospital care for consumptives under the provisions of Chapter 111 of the General Laws.

Article 23. To see if the town will raise and appropriate the sum of $500.00, or any sum, to be expended within the town under the direction of the Trustees for County Aid to Agriculture, for the promotion of boys' and girls' work in agriculture, home making and country life in the town, including agricultural demonstration work on land owned by the town, or owned by any resident of the town, in accordance with the provisions of Section 45 of Chapter 128 of the General Laws.

Article 24. To see if the town will appropriate money under the authority of Section 22 of Chapter 115 of the General Laws for the care of graves of persons who

served in the Army, Navy or Marine Corps of the United States in time of war or insurrection and were honorably discharged from such service.

Article 25. To see if the town will appropriate money, to be expended in the discretion and under the direction of the Selectmen, for the repair and maintenance of the clock in the Universalist Church tower in the Depot Village, or take any action relative thereto.

Article 26. To see what action the town will take in relation to sewers.

Article 27. To see what action the town will take in regard to sidewalks and curbing.

Article 28. To see if the town will raise and appropriate any sum of money to be paid to the Wing Memorial Hospital Association for the charitable purposes of said association in this town, or for the care and support in said hospital of persons wholly or in part unable to support or care for themselves, or take any action relative thereto.

Article 29. To see if the town will vote to appropriate any sum of money for the granting of adequate assistance to deserving citizens of the town in need of relief and support seventy years of age or over under the provisions of Chapter 118A of the General Laws, and for expenses to be incurred in connection with the granting of such assistance, or take any action relative thereto.

Article 30. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money not to be paid from the revenues of the current financial year, to meet expenses incurred or appropriations made under any of the articles of this warrant.

Article 31. To see if the town will vote to raise and appropriate any sum of money to grade, plot and fence the

land purchased as an addition to the Four Corners Cemetery, or take any other action relative thereto.

Article 32. To see if the town will raise and appropriate the sum of $150.00 to provide and maintain quarters for Edward T. Goodreau Post No. 1813, Veterans of Foreign Wars of the United States, for the year 1933.

Article 33. To see if the town will vote to purchase from the Palmer Savings Bank a tract of land for an addition to the Oak Knoll Cemetery in the Depot Village, raise and appropriate any sum of money therefor, or take any action relative thereto.

Article 34. To see if the town will vote to accept the provisions of Sections 1, 2, and 3 of Chapter 139 of the General Laws (Ter. Ed.) relative to the disposition of burnt, dilapidated or dangerous buildings.

Article 35. To see if the town will adopt a by-law providing for the appointment of a finance committee and defining its duties, under the provisions of section 16 of Chapter 39 of the General Laws (Ter. Ed.).

Article 36. To see if the town will vote to raise and appropriate the sum of $1500.00 for the repair and maintenance of the River Road running from the Village of Thorndike, by Forest Lake, to the state highway to Ware, on condition that the County of Hampden and Commonwealth of Massachusetts each contribute a like amount for said purpose, or take any action relative thereto.

Article 37. To see if the town will vote to raise and appropriate the sum of $800.00 for the repair and maintenance of the Red Bridge Road, from Springfield Street, in the Village of Three Rivers, to the Wilbraham town line, on condition that the County of Hampden and Commonwealth of Massachusetts each contribute a like

amount for said purpose, or take any action relative thereto.

Article 38. To see if the town will vote to raise and appropriate the sum of $500.00 for the repair and maintenance of the Belchertown Road, in the Village of Three Rivers, on condition that the County of Hampden and Commonwealth of Massachusetts each contribute a like amount for said purpose, or take any action relative thereto.

Article 39. To see if the town will vote to build an improved highway in Thorndike Street and the Thorndike Road, from Main Street in the Depot Village to Lake Junction, so-called, in the Village of Thorndike, appropriate any sum of money therefor, and raise said sum by taxation or otherwise, or take any action relative thereto.

Article 40. To see if the town will vote to construct a cement walk, with curbing, along the northerly side of the highway leading from the Village of Thorndike to Four corners, from the westerly end of the present cement walk near the property of one Lawlor to the Bondsville Road, raise and appropriate any sum of money therefor, and assess no part of the cost thereof upon owners of abutting land, or take any other action relative thereto.

Article 41. To see if the town will vote to install and maintain additional electric lights as follows: (a) 1 light at or near the Dutton Bridge on the Bondsville Road; (b) 1 light on Main Street in the Village of Thorndike, near the Ware River Railroad Crossing at No. 1 Mill; (c) 1 light on State Street in the Village of Bondsville between the houses of Adam Broton and John Kulig; (d) 1 light on the southerly side of Central Street in the Depot Village, between Park and Pleasant Streets.

Article 42. To see if the town will vote to construct a tar walk, with curbing on the northerly side of State

Street in the Village of Bondsville, from the residence of Rev. James S. Barry to the easterly line of the Muniec property and raise and appropriate any sum of money therefor.

Article 43. To see if the town will raise and appropriate money for the improvement of highways as follows: (a) Improve and harden Hill Street in the Village of Thorndike; (b) Improve and oil Harding Street in the Village of Thorndike; (c) Improve and oil Hobbs Street in the Village of Thorndike.

And you are hereby directed to serve this warrant by posting up attested copies thereof in some one public place in each of the four villages of the town known as the Depot Village, Thorndike, Three Rivers and Bondsville, seven days at least before the holding of said meeting, and by publishing an attested copy thereof in at least two issues of the Journal-Register, a newspaper published in said Palmer, the first publication to be not less than seven days before the holding of said meeting.

Hereof fail not and make due return of this warrant with your doings thereon, to the Town Clerk, at or before the holding of said meeting.

Given under our hands this twelfth day of January, A. D. 1933.

CHARLES A. CALLAHAN
DAVID B. SMITH
LUDWIK MARHELEWICZ

Selectmen of Palmer

A true copy, Attest:

MICHAEL COLLINS,
Constable of the Town of Palmer.

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